GOVERNMENT OF GOA

The Goa Excise Duty Act, 1964 and Rules

(No. 5 of 1964)

The Goa Excise Duty Act
and Rules, 1964

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The Goa Excise Duty Act, 1964

1. **The Goa Excise Duty Act, 1964 (No. 5 of 1964) [27th October, 1964]** published in the Government Gazette, Series I No. 46 [Supplimento) dated 11-1964 and came into force w.e.f. 01-12-1964.
2. **The Goa Excise Duty (Amendment) Act, 1966 (No. 8 of 1966) [20-09-1966]** published in the Government Gazette, Series I No. 26 dated 29-09 1966.
3. **The Goa Excise Duty (Amendment) Act, 1969 (No. 1 of 1969) [20-09-1969]** published in the Government Gazette, Series I No. 42 dated 16-01-1969 and came into force w.e.f. 01-12-1969.
4. **The Goa Excise Duty (Amendment) Act, 1969 (No. 1 of 1970)** published in the Government Gazette, Series I No. 45 dated 05-02-1970 and came into force w.e.f. 10-02-1970.
5. **The Goa Excise Duty (Amendment) Act, 1971 (No. 8 of 1971) [12-07-1973]** published in the Official Gazette, Series I No. 20 dated 12-08-1971 and came into force w.e.f. 12-08-1971.
6. **The Goa Excise Duty (Amendment) Act, 1973 (No. 11 of 1973) [21-05-1975]** published in the Official Gazette, Series I No. 17 dated 26-07-1973.
7. **The Goa Excise Duty (Amendment) Act, 1975 (No. 11 of 1975)** published in the Official Gazette, Series I No. 10 dated 05-06-1975.
8. **The Goa Excise Duty (Amendment) Act, 1976 (No. 10 of 1976) [17-05-1976]** published in the Official Gazette, Series I No. 9 dated 27-05-1976.
9. **The Goa Excise Duty (Amendment) Act, 1976 (No. 18 of 1976) [29-10-1970]** published in the Official Gazette, Series I No. 32 dated 04-11-1976.
10. **The Goa Excise Duty (Amendment) Act, 1978 (No. 8 of 1978) [29-04-1978]** published in the Official Gazette, Series I No. 9 dated 01-01-1978.
11. **The Goa Excise Duty (Amendment) Act, 1981 (No. 09 of 1981)** published in the Official Gazette, Series I No. 23 dated 04-09-1981.
12. **The Goa Excise Duty (Amendment) Act, 1985 (No. 19 of 1985)** published in the Official Gazette, Series I No. 28 dated 10-10-1985.
13. **The Goa Excise Duty (Amendment) Act, 1997 (No. 9 of 1997) [31-03-1997]** published in the Official Gazette, Series I No. 52 (Ext. No. 3) dated 31-03-1997.
14. **The Goa Excise Duty (Amendment) Act, 2001 (No. 20 of 2001) [30-03-2001]** published in the Official Gazette, Series I No. 52 (Ext. No. 6) dated 13-11-2001.
15. Substituted by Notification No. 1/4/03-Fin (R&C) dated 01-4-2003.
16. **The Goa Excise Duty (Amendment) Act Rules**, 2009 Notification No. 1/1/2008-Fin(R&C) dated. 2-3-2009 published in O.G. Series I No. 49 dated. 5-3-2009.

17. **The Goa Excise Duty (Amendment) Rules**, 2011, published in O.G. (Ext.) Series I No. 46 dated 11-02-2011.
18. **The Goa Excise Duty (Amendment) Rules**, 2011, published in O.G. (Ext. No. 3) Series I No. 31 dated 07-11-2012.
19. **The Goa Excise Duty (Amendment) Rules**, 2013 published in O.G. (Ext. No. 3) Series I No. 52 dated 31-03-2013.
20. **The Goa Excise Duty (Amendment) Rules**, 2013, published in O.G. Series I No. 39 (Ext.) dated 02-01-2013.
21. **The Goa Excise Duty (Amendment) Rules**, 2013, published in O.G. Series I No. 12 dated 20-06-2013.
22. **The Goa Excise Duty (Amendment) Rules**, 2013, published in O.G. Series I No. 41 (Ext.) dated 10-01-2014.
23. **The Goa Excise Duty (Amendment) Rules**, 2014, published in O.G. Series I No. 45 dated 06-02-2014.
24. **The Goa Excise Duty (Amendment) Act**, 2015, published in O. G. Series II No. 1 dated 02-04-2015.
25. **The Goa Excise Duty (Amendment) Rules**, 2015, published in O.G. Series I No. 52 (Ext.) No. 4 dated 31-03-2015.
26. **The Goa Excise Duty (Amendment)** Rules, 2015, published in O.G. Series I No. 17 dated 23-07-2015.
27. **The Goa Excise Duty (Amendment) Act**, 2016, Published in O.G. series I No. 23 (Ext.) dated 09-09-2016.
28. **The Goa Excise Duty (Amendment) Act**, 2016, Published in O.G. series I No. 52 (Ext. No. 2) dated 31-03-2016.
29. **The Goa Excise Duty (Amendment) Act**, 2016 Notification No 1/3/2016-Fin (R&C)/2234, published in O. G. (Ext.) Series I No. 53 dated 31-03-2016.
30. **The Goa Excise Duty (Amendment) Rules, 2016**, published in O.G. series I No. 18 (Ext.) dated 04- 08-2016
31. **The Goa Excise Duty (Amendment) Act**, 2017, Published in O.G. series I No. 22 (Ext. No. 2) dated 31-08-2017.
32. **The Goa Excise Duty (Amendment)** Rules, 2018, Published in O.G. series I No. 50 (Ext. No. 3) dated 21- 03-2018.
33. **The Goa Excise Duty (Amendment)** Rules, 2020, Published in O.G. series I No. 6 (Ext. No. 4) dated 11-05-2020.
34. **The Goa Excise Duty (Amendment)** Rules, 2020, Published in O.G. series I No. 6 (Ext. No. 5) dated 11-05-2020.

35. **The Goa Excise Duty (Amendment)** Rules, 2020, Published in O.G. series I No. 25 (Ext. No. 2) dated 18-09-2020.

36. **The Goa Excise Duty (Amendment)** Rules, 2020, Published in O.G. series I No. 38 (Ext. No.) dated 17-12-2020.

37. **The Goa Excise Duty (Amendment)** Rules, 2021, Published in O.G. series I No. 42 (Ext. No. 3) dated 18-01-2021.

38. **The Goa Excise Duty (Amendment)** Rules, 2021, Published in O.G. series I No. 10 (Ext. No.) dated 04-06-2021.

39. **The Goa Excise Duty (Amendment)** Rules, 2021, Published in O.G. series I No. 11 (Ext. No. 2) dated 11-06-2021.

40. **The Goa Excise Duty (Amendment)** Rules, 2021, Published in O.G. series I No. 12 (Ext. No. 4) dated 23-06-2021.

41. **The Goa Excise Duty (Amendment)** Rules, 2021, Published in O.G. series I No. 15 (Ext. No. 4) dated 13-07-2021.

42. **The Goa Excise Duty (Amendment)** Rules, 2021, Published in O.G. series II No. 17 (Ext. No. 4) dated 28-07-2021.

43. **The Goa Excise Duty (Amendment)** Rules, 2021, Published in O.G. series I No. 19 (Ext. No. 2) dated 10-08-2021.

44. **The Goa Excise Duty (Amendment)** Rules, 2021, Published in O.G. series I No. 21 (Ext. No.) dated 19-08-2021.

45. **The Goa Excise Duty (Amendment)** Rules, 2021, Published in O.G. series I No. 25 (Ext. No.) dated 16-09-2021.

46. **The Goa Excise Duty (Amendment)** Rules, 2021, Published in O.G. series I No. 30 (Ext. No.) dated 22-10-2021.

47. **The Goa Excise Duty (Amendment)** Rules, 2021, Published in O.G. series I No. 34 (Ext. No.) dated 22-11-2021.

48. **The Goa Excise Duty (Amendment)** Act, 2022, Published in O.G. series I No. 20 (Ext. No. 2) dated 22-08-2022.

49. **The Goa Excise Duty (Amendment)** Rules, 2022, Published in O.G. series I No. 27 (Ext. No. 2) dated 06-10-2022.

50. **The Goa Excise Duty (Amendment)** Rules, 2022, Published in O.G. series I No. 27 (Ext. No. 5) dated 11-10-2022.

51. **The Goa Excise Duty (Amendment)** Rules, 2022, Published in O.G. series I No. 35 (Ext. No.) dated 01-12-2022.

52. **The Goa Excise Duty (Amendment)** Rules, 2022, Published in O.G. series I No. 37 (Ext. No.) dated 15-12-2022.

53. **The Goa Excise Duty (Amendment)** Rules, 2023, Published in O.G. series I No. 43 (Ext. No.) dated 01-02-2023.

54. **The Goa Excise Duty (Amendment)** Rules, 2023, Published in O.G. series I No. 4 (Ext. No.) dated 27-04-2023.

55. **The Goa Excise Duty (Amendment)** Rules, 2023, Published in O.G. series I No. 19 (Ext. No. 3) dated 14-08-2023.

56. **The Goa Excise Duty (Amendment)** Rules, 2023, Published in O.G. series I No. 21 (Ext. No. 2) dated 30-08-2023.

57. **The Goa Excise Duty (Amendment)** Rules, 2023, Published in O.G. series I No. 30 (Ext. No. 2) dated 27-10-2023.

58. **The Goa Excise Duty (Amendment)** Rules, 2024, Published in O.G. series I No. 4 (Ext. No.) dated 25-04-2024.

59. **The Goa Excise Duty (Amendment)** Rules, 2024, Published in O.G. series I No. 12 (Ext. No. 2) dated 25-06-2024.

60. **The Goa Excise Duty (Amendment)** Rules, 2026, Published in O.G. series I No. 48 (Ext. No. 1) dated 27-02-2026.

	Contents	Page
	1	2

Rules

GOVERNMENT OF GOA, DAMAN AND DIU

Legislature Department

LA/1057/64

The following Act passed by the Legislative Assembly of Goa, received the assent of the President of India on the 27th October, 1964 and is hereby published for general information.

The Goa [1][ ] Excise Duty Act, 1964

(No. 5 of 1964) [27th October, 1964]

An Act to consolidate and amend the law relating to the levy of a tree tax and of a duty of excise on [2][certain articles] in the [3][State of Goa] and for matters connected therewith.

Be it enacted by the Legislative Assembly of Goa in the Fifteenth year of the Republic of India as follows:—

1. Short title, extent and commencement.— (1) This Act may be called the Goa [4][ ] Excise Duty Act, 1964.

(*2*) It extends to the whole of the [5][State of Goa].

(*3*) It shall come into force on such date as the Government may, by notification, appoint and different dates may be notified for different areas.

2. Definitions.— In this Act, unless the context otherwise requires,—

(*a*) "beer" includes ale, stout, porter [6][keg beer] and any other fermented liquor usually made from malt;

(*b*) "to bottle" means to transfer liquor from a cask or [7][other vessel/tanker] to a bottle, jar, flask or similar receptacle for the purpose of sale, whether any process of manufacture or rectification be employed or not, and includes rebottling;

[8](*bb*) [Omitted];

(*c*) "country liquor" means liquor manufactured in any part of India other than [9][Indian made foreign liquor];

[10][(*cc*) "dealer" means any person dealing in excisable articles and foreign liquor, either for monetary consideration or gratuitously and includes, licence holders,

[1] The words "Daman & Diu " omitted by the Amendment Act 20 of 2001.
[2] Substituted by Amendment Act 11 of 1973.
[3] In place of words "Union Territory of Goa, Daman & Diu" substituted by the Amendment Act 20 of 2001.
[4] The words "Daman & Diu" omitted by the Amendment Act 20 of 2001.
[5] In place of words "Union Territory of Goa, Daman & Diu" substituted by the Amendment Act 20 of 2001.
[6] Inserted by Amendment Act 20 of 2001.
[7] Substituted by Amendment Act 20 of 2001.
[8] Omitted by (Amendment) Act, 2016, Published in O.G. series I No. 23 (Ext.) dated 09- 09-2016.
[9] Substituted by Amendment Act 11 of 1973.

permit holders, tenderers, bidders, toddy tappers, distributors, sale promoters, lease holders engaged in transactions of liquor, directly or indirectly;]

(*d*) "denatured" means effectually and permanently rendered unfit for human consumption;

[11][(*dd*) "Chief Secretary" means Chief Secretary to the Govt. of Goa [ ][12].]

(*e*) "Commissioner" means the Commissioner appointed under sub-section (*1*) of section 3;

(*f*) "duty" means the duty of excise imposed by or under this Act in any of the ways indicated in section 13, and in the case of imports, the countervailing duty mentioned in entry 51 of List II in the Seventh Schedule to the Constitution;

[13][(*ff*) "excisable article" means —

(*i*) liquor, other than foreign liquor,

(*ii*) intoxicating drug, or

(*iii*) opium,

[14][(*iv*) foreign liquor]

but does not include any medicinal and toilet preparations containing alcohol, opium, Indian hemp and other narcotic drugs and narcotics;]

[15][(*g*) "Excise Officer" means the Commissioner appointed under sub-section (1) of section 3 or any other Officer appointed under sub-sections (*2*) and (*3*) of section 3;]

[16][(*h*) "export" with its grammatical variations and cognate expressions means to take out of the State to the rest of India or take to a place outside India.]

[17][(*hh*) "feni" means an alcoholic beverage produced by distillation of fermented coconut toddy or juice drawn from cashew fruit, within the State;]

[18](*i*) ["foreign liquor" means any liquor (other than rectified spirit, denatured spirit and perfumed spirit) imported into India and on which a duty of customs is leviable under the Indian Tariff Act, 1934 (Central Act 2 of 1934) or the Customs Act, 1962 (Central Act 52 of 1962);]

(*j*) "Government" means the Government of Goa [19][ ];

[20]*[(jj)* "heritage spirit" means feni as defined under clause (*hh*);]

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[10] Inserted by Amendment Act 20 of 2001.
[11] Inserted by the Amendment Act 10 of 1976.
[12] The words "Daman & Diu' omitted by the amendment Act 20 of 2001.
[13] Inserted by Amendment Act 11 of 1973.
[14] Inserted by Amendment Act 20 of 2001.
[15] Substituted by Act 10 of 1976.
[16] Substituted by Amendment Act 20 of 2001.
[17] Inserted by (Amendment) Act,2016, Published in O.G. series I No. 23 (Ext.) dated 09- 09-2016.
[18] Substituted by Amendment Act 11 of 1973.
[19] The words "Daman & Diu" omitted by the Amendment Act 20 of 2001.
[20] Inserted by (Amendment) Act, 2016, Published in O.G. series I No. 23 (Ext.) dated 09- 09-2016.

[21][(*k*) "import" with its grammatical variations and cognate expressions means to bring into the State from the rest of India or from any place outside India;]

[22][(*kk*) "Indian made foreign liquor" means brandy, whisky, gin, rum, [23][vodka], [24][liqueur], milk punch, wines or beer [25]["Shochu, Awamori and Sake"] manufactured in India and such other liquor as may be declared by the Government as Indian made foreign liquor;]

[26][(*kkk*) "intoxicating drug" means—

(*i*) the leaves, small stalks and flowering on fruiting top, of the Indian hemp plant;

(*ii*) bhang, siddi or ganja;

(*iii*) charas, that is to say, the resin obtained from the Indian hemp plant, which has not been submitted to any manipulation, other than those necessary for packing and transport; or

(*iv*) coca leaf, that is to say, the leaf of coca plant (which means the plant of any species of the genus erythroxylon), except a leaf from which all ecgonine, cocaine and any other ecgonine alkaloids have been removed;

(*v*) Coca derivative, that is to say,—

(a) crude cocaine, that is, any extract of coca leaf which can be used, directly or indirectly, for the manufacture of cocaine;

(*b*) ecgonine, having the chemical formula $C_9 H_{15} NO_3$ and all the derivatives of ecgonine from which it can be recovered;

(*c*) cocaine, that is methylester of benzoyl ecgonine having the chemical formula $C_{17} H_{21} NO_4$ and its salts; and

(*d*) all preparations containing more than 0.1 percent cocaine;

(*vi*) any mixture, with or without neutral materials, of any of the intoxicating drugs mentioned in above sub-clauses;]

[27][(*l*) "liquor" includes—

(*a*) spirits of wine, methylated or denatured spirits, spirits, wines, toddy, beer, [28][feni] and all liquids consisting of or containing alcohol, wash, other than medicinal and toilet preparations;

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[21] Substituted by Amendment Act 20 of 2001.
[22] Inserted by Amendment Act 11 of 1973.
[23] Inserted by Amendment Act 20 of 2001.
[24]Inserted by Amendment Act 02 of April 2015.
[25] Inserted by 1/1/2024-Fin(R&C)/25399 dated 23-04-2024, Published in O.G. series I No. 4 dated 25-04-2024.
[26]Clause "kkk" originally inserted by the Amendment Act 11 of 1973, which was subsequently substituted by the Amendment Act 9 of 1981.
[27] Substituted by Amendment Act 20 of 2001.
[28] Substituted by (Amendment) Act,2016, Published in O.G. series I No. 23 (Ext.) dated 09- 09-2016.

(*b*) any other intoxicating substance which the Government may, by notification declare to be liquor for the purpose of this Act;]

[29][(*m*) "manufacture" includes every process, whether natural or artificial, by which any excisable article is produced or prepared wholly or partly and, in relation to liquor, also [30][ ] re-distillation and every process for the rectification, reduction, flavouring, blending or colouring thereof;]

[31][(*mm*) "molasses" means the heavy, dark coloured viscous liquid produced in the final stage of the manufacture of gur or sugar containing in solution or suspension, sugar which can be fermented, and includes the solid form of such liquid and also any product formed by the addition to such liquid or solid of any ingredient which does not substantially alter the character of such liquid or solid; but does not include any article which the Government, may, by notification, declare not to be molasses, for the purposes of this Act:]

(*n*) "notification" means notification published in the Official Gazette;

(*o*) "Official Gazette" means the Goa [32][ ] Government Gazette;

[33][(*oo*) "Opium" means —

(*i*) the capsules of the poppy (Papaver somniforum L), whether in their original form or cut, crushed or powdered, and whether or not juice has been extracted therefrom;

(*ii*) the spontaneously coagulated juice of such capsules which has not been submitted to any manipulations other than those necessary for packing and transport; or

(*iii*) any mixture, with or without neutral materials, of any of the above forms of opium, and includes any derivatives of opium.]

(*p*) "place" includes a house, building, shop, tent, vehicle, vessel, boat, raft or enclosure;

(*q*) "prescribed" means prescribed by rules made under this Act;

(*r*) "proof litre" means a litre of a mixture of ethyl alcohol and distilled water which at the temperature of 51 degrees Fahrenheit weighs exactly twelve-thirteenths (12/13) parts of an equal measure of distilled water at the same temperature;

(s) "rectification" includes every process whereby spirits are purified or are coloured or flavoured by mixing any material therewith;

[34][(ss) "rules" means rules made under this Act;]

[29] Substituted by Amendment Act 11 of 1973.
[30] The word "includes" omitted by Amendment Act 20 of 2001.
[31] Inserted by Amendment Act 20 of 2001.
[32] The words "Daman & Diu" omitted by the Amendment Act 20 of 2001.
[33] Inserted by Amendment Act 11 of 1973.
[34] Inserted by Amendment Act 20 of 2001.

(*t*) "sale" with its grammatical variations and cognate expressions includes every transfer otherwise than by way of gift;

(*u*) "spirits" means any liquor containing alcohol and obtained by distillation, whether it is denatured or not;

[35][(*uu*) "tap" means to prepare or manipulate the spathe or other part of any toddy producing tree with the object to abstracting toddy therefrom.

Explanation:— The attaching of pots shall not be necessary to constitute the act;]

[36][(*v*) "State" means the State of Goa including the space within the limits of territorial waters appertaining to it;]

(*w*) "toddy" means fermented or unfermented juice drawn from coconut, cajuri or any kind of palm tree;

[37][(*x*) "transport" means to move from one place or custom station to another place within the State;]

[38][(*y*) "wash" includes fermented wort and a dilute solution of sugar from which spirit is distilled;

(*z*) "wort" means the liquor obtained by exhaustion of malt or grain or by the solution of saccharine matter in the process of brewing.]

[39][**3. Excise Authorities and delegation of powers.—** (1) for carrying out the purposes of this Act, the Government shall appoint an Officer to be called the Commissioner of Excise.

[40][(2) To assist the Commissioner in the execution of his functions under this Act, the Government shall appoint an Additional Commissioner of Excise or as many Deputy or Assistant Commissioners or other Officers as may be considered necessary.]

(3) The Commissioner may, subject to the rules and orders regulating the conditions of service of persons in public services and posts, appoint as many Excise Inspectors, Sub--Inspectors of Excise and such other executive or ministerial staff as may be sanctioned by the Government to assist him in the execution of his functions.

(4) The Commissioner and all other Officers and persons appointed under sub-sections (*2*) and (*3*) shall exercise such powers as may be conferred and perform such duties as may be required, by or under this Act.

(5) The Commissioner and all other Officers and persons appointed under sub-sections (2) and (3) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code, (Central Act 45 of 1860).

[35] Inserted by Amendment Act 20 of 2001.
[36] Substituted by Amendment Act 20 of 2001.
[37] Substituted by Amendment Act 20 of 2001.
[38] Inserted by Amendment Act 20 of 2001.
[39] Section substituted by Amendment Act 10 of 1976.
[40] Substituted by (Amendment) Act, 2017, Published in O.G. series I No. 22 (Ext. No. 2) dated 31- 08-2017.

(6) Subject to such restrictions and conditions as may be prescribed, the Government may by order in writing, delegate any of its powers under this Act to the Commissioner.

[41][(7) Subject to such restrictions and conditions as may be prescribed, the Commissioner may, by order in writing, delegate any of his powers under this Act to the Additional or Deputy or Assistant Commissioner or to such other Officers and persons appointed under sub-sections (2) and (3).]

[42][**3A. Uniforms.—** (1) Such members of the staff appointed to perform duties under the Act shall wear such uniform which shall be supplied to them free of cost and shall be entitled to such allowances as may be prescribed.

[(2) The members of the staff performing duties by wearing the prescribed uniform shall be imparted requisite training at the police training center in consultation with the Police Department.]

[43][**4. Import of excisable articles.—** (1) No [44][excisable article] shall be brought into the State from the rest of India or a place outside India except on the authority of a permit issued by the Commissioner indicating that the duty or fee, if any, imposed by or under this Act has been paid or bond has been executed for the payment thereof in the prescribed form and manner.

(2) No foreign liquor shall be imported into the State from custom stations situated outside the State except on the authority of a permit or no objection certificate issued by the Commissioner indicating that the fees or cess, if any, imposed or under this Act has been paid.

4A. Export of [excisable articles].— No [excisable articles] shall be exported from the State to any place within India or outside India except on the authority of a permit or no objection certificate, as the case may be, issued by the Commissioner indicating that the fees or cess, if any, imposed by or under this Act has been paid.

Provided that when the excisable articles are to be exported from the State to any place outside India, the exporter or his authorized agent shall present the excisable articles together with duplicate copy of the document issued by the Commissioner to the Customs Collector, Border Examiner or any officer of Customs or Land Customs duly appointed by the competent authority.]

5. Transport of [excisable article].— No [45][excisable article] exceeding such quantity as the Government may, from time to time prescribe by notification either for the whole

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[41] Substituted by (Amendment) Act,2017, Published in O.G. series I No. 22 (Ext. No. 2) dated 31- 08-2017.
[42] Clause 3-A inserted by Amendment Act 10 of 1976, however by the Amendment Act 20 of 2001 existing provision. numbered as sub-section (1), thereof and after sub-section (1) sub-section (2) inserted.
[43] Substituted by Amendment Act 20 of 2001.
[44] Substituted by Amendment Act 11 of 1973.
[45] Substituted by Amendment Act 11 of 1973.

of the [46][State] or for any local area thereof, shall be transported within the [47][State] except on the authority of and in accordance with the conditions, if any, in a permit issued by the Commissioner:

Provided that unless the Government by notification otherwise directs with respect to any local area, no such permit shall be required when foreign liquor is transported for genuine private consumption or for sale at any place at which the sale of such liquor is duly licensed or permitted under the provisions of this Act.

[48][**6. Removal of excisable articles from bonded warehouses of distilleries, etc.—** No [excisable article] shall be removed from bonded warehouse of any distillery, brewery, winery, pot still, warehouses of licensed wholesale dealers, warehouse or other place of storage established or licensed under this Act unless the duty, fee, surcharge on duty, cess, if any, payable under this Act has been paid or unless a bond has been executed for the payment thereof in the prescribed form and manner.]

7. Manufacture of liquor.— (1) [49][No excisable article shall be manufactured or produced, no liquor shall be bottled], no tree shall be tapped for toddy and no juice shall be drawn from any tree or from cashew fruit except under the authority of a licence issued under this Act.

(2) No person shall use, keep or have in his possession any material, still, utensil, implement, or apparatus for the purpose of manufacturing any excisable article and no distillery, brewery or pot still shall be constructed or worked, save under the authority of a licence issued under this Act in this behalf.

[50][(3) A licence granted under this section shall extend to and include servants and other persons employed by the licensee and acting on his behalf.]

8. Possession of and transactions in liquor.— (1) No person not being a [51][licensed manufacturer or dealer of any excisable article] shall have in his possession any [52][quantity of such article] in excess of such quantity as the Government may, by notification, prescribe, except under the authority of a permit issued by the Commissioner and in accordance with the conditions, if any, therein.

(2) Every dealer or [53][vendor of any excisable article or foreign liquor] shall maintain a full account of his [54][transactions in such article or foreign liquor] in the prescribed form.

9. Sale of excisable article or foreign liquor.— No [55][excisable article or foreign liquor] shall be sold except under the authority of a licence issued under this Act;

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[46] In place of word “Territory” substituted by Amendment Act 20 of 2001.
[47] In place of word “Territory” substituted by Amendment Act 20 of 2001.
[48] Initially section was by Amendment Act 11 of 1973, however by Amendment Act 20 of 2001 section substituted.
[49] Substituted by Amendment Act 11 of 1973.
[50] Inserted by Amendment Act 20 of 2001.
[51] Substituted by Amendment Act 11 of 1973.
[52] Substituted by Amendment Act 11 of 1973.
[53] Substituted by Amendment Act 11 of 1973.
[54] Substituted by Amendment Act 11 of 1973.
[55] Substituted by Amendment Act 11 of 1973.

Provided that the Government may, by notification, direct that a licence for sale granted under any other law for the time being in force in the [56][State] may, subject to such conditions as may be specified in the notification be deemed to be a licence granted under this Act.

[57][**10. Prohibition or restriction of import, export, transport, possession, manufacture or sale of excisable articles.—** Notwithstanding anything contained in this Act, the Government may, if it considers necessary in the public interest so to do, by notification, prohibit or restrict the import, export, transport, [58][possession, consumption], manufacture or sale of any or all excisable articles within [59][the State] or any part thereof.]

[60][**10A. Prohibition of publication of advertisements relating to liquor.—** (1) No person shall advertise in any manner or form, whatsoever, or distribute any advertisement or other matter relating to liquor.—

(*a*) which solicits the use of or offers any liquor; or

(*b*) which is calculated to or is likely to encourage or incite any individual or class of individuals or the public generally to commit an offence under this Act or to commit a breach of or to evade the provision of any rule, regulation or order made thereunder or the conditions of any licence, permit, pass or authorization granted thereunder.

(2) Nothing in this section shall apply to:—

(*a*) catalogues or price lists which may be generally or specially approved by the Commissioner in this behalf;

(*b*) any other advertisement or matter which the Government, by notification in the Official Gazette, generally or specially exempt from the operation of this section:]

Provided that no advertisement of any kind specified in clauses (*a*) and (*b*) above shall be made in schools and colleges.

[61][**10B**. ***Prohibition of consumption of liquor in 'No Alcohol Consumption Zone'***.— (*1*) The Government may, by notification in the Official Gazette, declare a space, place or area, as 'No Alcohol Consumption Zone'.

(*2*) No person shall consume liquor in No Alcohol Consumption Zone.

(*3*) Whoever contravenes the provisions of sub-section (*2*) shall be liable to pay a fine of a sum not less than rupees one thousand which may extend to rupees ten thousand.

(*4*) An offence committed under sub-section (*2*) may, before the institution of the prosecution, be compounded by such Officer as may be authorized by the Government,

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[56] In place of word "Territory" substituted by Amendment Act 20 of 2001.
[57] Section substituted by Amendment Act 11 of 1973 and thereafter again vide Amendment Act 10 of 1976.
[58] Substituted by (Amendment) Act, 2016, Published in O.G. series I No. 23 (Ext.) dated 09- 09-2016.
[59] The words "Goa, Daman & Diu" substituted by Amendment Act 20 of 2001.
[60] Inserted by Amendment Act 8 of 1978.
[61] Inserted by (Amendment) Act, 2016, Published in O.G. series I No. 23 (Ext.) dated 09- 09-2016.

on payment, for credit to the Government, for first such offence an amount not less than rupees one thousand and for any second and subsequent offences with an amount not less than rupees two thousand.]

11. Establishment of distilleries and warehouses.— The Commissioner may with the previous approval of the Government—

(*a*) establish a public distillery, or authorize the establishment of one or more private distilleries, in which liquor may be manufactured under a licence granted under this Act;

(*b*) establish a public warehouse, or authorize the establishment of one or more private warehouses, wherein [62][excisable articles] may be deposited and kept without payment of duty; and

(*c*) discontinue any public or private distillery or warehouse so established.

[63][**Explanation:—** Any warehouse authorized to be established within the licensed premises of the distillery, brewery or winery, as the case may be, shall constitute as private bonded warehouse of the said manufacturing units.]

[64][**12. Levy of Duty.—** There shall be levied and collected, at such rates as may be fixed by the Government, from time to time, by notification published in the Official Gazette, a duty of excise on all excisable articles manufactured in, or brought into the State:

Provided that no such duty shall be levied on toddy when used for the manufacture of jaggery, vinegar, yeast or neera or when drunk as such.]

13. Mode of levy.— The duty on [65][any excisable article] leviable under this Act may be levied in one or more of the following ways, namely:—

(*a*) by way of a duty on the quantity of [66][such excisable article] manufactured in or passed out of any place of manufacture or storage including a distillery, brewery or warehouse licensed or established under this Act; and

(*b*) by way of a duty on the quantity of [67][such excisable article] imported into the [68][State].

[69][**13A. Payment of fees for grant of licence or permit, etc.—** Instead of or in addition to any excise duty leviable under section 12, the Government may, levy such fee as may be prescribed, in consideration of grant of any licence or permit or both by or under this Act, and not covered by section 15.]

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[62] Substituted by Amendment Act 11 of 1973.
[63] Inserted by the Amendment Act 20 of 2001.
[64] Section was amended by the Amendment Act 11 of 1973, thereafter entire section substituted by Amendment Act 11 of 1975.
[65] In place of words "liquor" the words "any excisable article" substituted by Amendment Act 11 of 1973.
[66] In place of words "liquor" the words "such excisable article" substituted by Amendment Act 11 of 1973.
[67] In place of words "liquor" the words "such excisable article" substituted by Amendment Act 11 of 1973.
[68] In place of word "Territory" substituted by Amendment Act 20 of 2001.
[69] Inserted by the Amendment Act 20 of 2001.

14. Recovery of tree tax.— (1) There shall be levied on each tree from which toddy is drawn a tax [70][at such rates as may be fixed by the Government, from time to time, by notification published in the Official Gazette, and in the manner prescribed].

(2) When any tax is levied on a tree under sub-section (1) the licence under section 7 shall be granted to a person other than the owner of such tree only on production of the written consent of such owner to the grant of the licence.

(3) When any tax is due in respect of any tree, it shall be recoverable from the tapper or in default by him, where the tree is tapped without a licence under this Act, from the owner or occupier of the land, unless he proves that the trees were tapped without his consent.

Explanation:— In this section, the expression owner includes a person in possession.

[71][**15. Licences and permits.—** (1) Every licence or permit under this Act shall be granted,—

(*i*) by such officer,

(*ii*) for such period,

(*iii*) subject to such conditions or restrictions, and

(*iv*) in such form and containing such particulars, as may be prescribed:

[72][Provided that the Government may, if it considers necessary in the public interest so to do, by order, published in the Official Gazette, direct that no licence shall be granted for manufacture or sale of any or all excisable articles and foreign liquors within [73][the State] or any part thereof.]

[74][(2) No licence or permit under this Act shall be granted or no licence shall be transferred from one licensed premises to another or from one licensee to another person or no label shall be recorded/renewed except on payment of feesat such rates as may be fixed by the Government, from time to time, by notification published in the Official Gazette.

Provided that if any person seeks transfer of licence in his name and subsequently intends to transfer the same to some other licensed premises under the provisions of the Act and rules made thereunder or vice-versa, the transfer fees will be applicable in such case as one transaction only.]

16. Power to cancel licences.— (1) A licence or permit granted under this Act may be cancelled by the Commissioner for good and sufficient reasons to be recorded in

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[70] Sub-section amended twice first amendment carry out by the Amendment Act 11 of 1973 has been substituted by the present entries by the Amendment Act 11 of 1975.
[71] Original Section 15 is substituted by the Amendment Act 11 of 1973.
[72] Proviso inserted by Amendment Act 10 of 1976.
[73] The words "Goa, Daman & Diu" substituted by Amendment Act 20 of 2001.
[74] Sub-section 2 initially amended by Amendment Act 11 of 1975 and thereafter entire sub-section alongwith proviso substituted by the Amendment Act 9 of 1997.

writing, after giving an opportunity to the person concerned for making any representation and after considering such representation.

(2) In particular and without prejudice to the generality of sub-section (1), the Commissioner may cancel or suspend any licence or permit granted under this Act,—

(*a*) if any fee or duty payable by the holder thereof be not duly paid; or

(*b*) if there is any breach by the holder of such licence or permit, or by his servants, or by any one acting with his express or implied consent on his behalf, of any of the terms or conditions of such licence or permit or of the terms of any agreement executed under section 17; or

(*c*) if the holder thereof is punished for any offence against this Act, or of any cognizable or non-bailable offence; or

(*d*) if the conditions of the licence or permit provide for such cancellation or suspension.

(3) The holder of a licence or permit shall not be entitled to any compensation for the cancellation or suspension thereof under this section nor to a refund of any fee paid or deposit made in respect thereof.

17. Agreement.— (1) Every person taking out a licence under this Act may be required to execute an agreement in conformity with the tenor of his licence and in the form prescribed, and to give such security, if any, for the performance of his agreement as may be prescribed.

18. Measures, weights and testing instruments.— [75][(1) Every person who [76][manufactures or sells any excisable article or sells any foreign liquor] is bound—

(*a*) to equip himself with such measures, weights and instruments as the Commissioner may require and to keep the same in good condition; and

(*b*) on the requisition of any Excise Officer duly empowered in that behalf, at any time to measure, weigh or test any [77][excisable article or foreign liquor] in his possession in such manner as such Officer may require.

(2) The manufacturer of excisable articles licensed under this Act shall not use or make use of vessels, tanks, receptacles, vats, or any other equipment in the process of manufacture/blending or for storage of raw materials, blends, alcohol or any permissible ingredient without obtaining proper calibration from the competent authority.]

19. Prohibition of sale etc., to certain persons.— No licensed [78][vendor or a manufacturer] and no person in the employ of a [79][vendor or a manufacturer] and acting on his behalf shall sell or deliver any excisable article or foreign liquor—

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[75] Existing provision numbered as sub-section (1) and thereafter sub-section (2) inserted by the Amendment Act 20 of 2001.
[76] Substituted by Amendment Act 11 of 1973.
[77] Substituted by Amendment Act 11 of 1973.
[78] In place of word "vender" substituted by Amendment Act 10 of 1976.
[79] In place of word "vender" substituted by Amendment Act 10 of 1976.

(*a*) to any person apparently under the age of [80][21 years], or

(*b*) to any person of unsound mind.

20. Recovery of sums due to Government.— In respect of any duty and other sums of any kind payable to the Government under any of the provisions of this Act or of the rules made thereunder, the officer empowered to levy such duty or require the payment of such sums may deduct the amount so payable from any money owing to the person from whom such sums may be recoverable or due which may be in his hands or under his disposal or control, or may recover the amount by attachment and sale of [81][excisable articles or foreign liquor] belonging to such person; and if the amount payable is not so recovered he may prepare a certificate signed by him specifying the amount due from the person liable to pay the same and send it to the appropriate officer for the time being authorized by law to recover arrears of revenue and having jurisdiction over the place in which such person resides or conducts his business and the said officer, on receipt of such certificate, shall proceed to recover from the said person the amount specified therein as if it were an arrear of land revenue.

[82][**Explanation:—** For the purposes of this section, "excisable articles or foreign liquor" includes the container thereof.]

21. Transitional.— (1) Every stockist, dealer or vendor of liquor shall give a declaration in writing to the Commissioner or an Officer nominated by him in this behalf, containing detailed particulars and account of the various categories of liquor in his possession or control on the date of coming into force of this Act.

(2) No such liquor shall be sold by him except on payment of duty equal in amount to that leviable on liquor of a like kind if manufactured in, or, as the case may be, imported into the [83][State] after the commencement of the Act and on the grant of permission to sell the same by the Commissioner or his nominee.

(3) The Commissioner may permit the sale of the whole or part of any such stock of liquor on the deposit of a suitable amount pending the payment of the duty leviable or on executing a bond therefor in the form and manner prescribed.

22. Power of Government to make rules.— (1) The Government may make rules generally for the purpose of carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing provisions, such rules may provide for—

(*a*) regulating the delegation of any power by the Commissioner;

(*b*) defining the powers and duties of officers of the Excise Department;

(*c*) regulating the extraction and distillation of toddy and its sale to licensed vendors;

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[80] In place of word "18 years " substituted by Amendment Act 10 of 1976.
[81] Substituted by Amendment Act 11 of 1973.
[82] Inserted by Amendment Act 1 of 1969 and thereafter present explanation substituted by Amendment Act 11 of 1973.
[83] In place of word "Territory" substituted by Amendment Act 20 of 2001.

(*d*) regulating the extraction of cashew juice, the price to be charged for its sale, the distillation of liquor there from and the sale;

(*e*) regulating the import, export, transport or possession of any [84][excisable article];

(f) prescribing the mode of and conditions for the grant of licence to [85][manufacture any excisable article or sell such article or foreign liquor] by wholesale or by retail, including conditions as to the period of validity of the licence, areas in which it is valid and the procedure to be followed before its grant;

(*g*) the prohibition of sale of any [86][excisable article or foreign liquor] to such persons or class of persons in such circumstances as may be prescribed;

(*h*) the prohibition of the employment by the licensee of such persons or class of persons as may be specified, to assist in his business in such capacity as may be specified;

(*i*) the prevention of drunkenness, gambling or disorderly conduct in or near any licensed premises and the assembly of persons of bad character in such premises;

(*j*) regulating the deposit of any liquor in a warehouse and its removal therefrom or from any distillery, pot still or brewery;

(*k*) prescribing the manner of levying or computing the fees payable in respect of any licence or permit or in respect of storage or any [87][excisable article or foreign liquor];

[88][(*kk*) fee leviable in respect of appeal;]

(*l*) regulating the time, place and manner of payment of any duty or fee;

(*m*) prescribing the restrictions and conditions subject to which any licence or permit may be granted;

(*n*) fixing the days and hours during which any licensed premises may or may not be kept open, and regulating the closure of such premises on special occasions;

(*o*) regulating the form of accounts to be maintained and the returns to be submitted by licensees;

(*p*) declaring the process by which spirits manufactured in India shall be denatured and for causing such spirit to be denatured through the agency or under the supervision of Excise Officers;

(*q*) providing for the destruction or other disposal of any [89][excisable article or foreign liquor] deemed to be unfit for use; [90][ ]

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[84] Substituted by Amendment Act 11 of 1973.
[85] Substituted by Amendment Act 11 of 1973.
[86] Substituted by Amendment Act 11 of 1973.
[87] Substituted by Amendment Act 11 of 1973.
[88] Inserted by Amendment Act 10 of 1976.
[89] Substituted by Amendment Act 11 of 1973.
[90] The word "and" deleted by Amendment Act 10 of 1976.

(*r*) regulating the disposal of articles confiscated and the sale proceeds thereof; [91][and]

[92][(*s*) the terms and conditions under which the Government distillery units may be leased].

[93][(3) All rules made under this Act shall be published in the Official Gazette and shall be laid on the table of the Legislative Assembly at its first session immediately after they are made and shall be subject to such modifications as the Assembly may make during the session in which they are so laid and the one immediately following.]

23. Power to enter and inspect place of manufacture and sale.— (1) The Commissioner or any Excise Officer not below such rank as may be prescribed, may,—

(*a*) enter and inspect at any time by day or by night any place in which any licensed manufacturer carries on the manufacture of or stores any [94][excisable article]:

Provided that no Excise Officer other than the Commissioner shall so enter or search any residential premises unless he is accompanied by the Sarpanch, or the Panch or any other respectable person of the locality.

(*b*) enter and inspect at any time within the hours during which sale is permitted and at any other time during which the same may be open, any place in which any [95][excisable article or foreign liquor] is kept for sale by any person holding a licence under this Act;

(*c*) examine any book, account, or register or examine, test, measure or weigh any materials, stills, utensils, implements, apparatus, [96][excisable article or foreign liquor] found in any such place as is referred to in clauses (*a*) and (*b*) above; and

(*d*) seize any measures, weights or testing instruments which he has reason to believe to be false.

[97][(2) Any Police Officer, not below such rank as may be prescribed, may also exercise the powers conferred on the Commissioner or an Excise Officer under sub-section (1) in respect of intoxicating drug or opium.]

24. Power of certain officers to investigate into offences.— (1) Any Officer of the Excise Department not below such rank as may be prescribed may investigate into any offence punishable under this Act committed within the limits of the area in which such office exercise jurisdiction:

[98][Provided that any Police Officer, not below such rank as may be prescribed, may also investigate into an offence relating to intoxicating drug or opium committed within the limits of the area in which such Police Officer exercises jurisdiction.]

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[91] Inserted by Amendment Act 10 of 1976.
[92] Inserted by Amendment Act 10 of 1976.
[93] Inserted by Amendment Act 8 of 1966.
[94] Substituted by Amendment Act 11 of 1973.
[95] Substituted by Amendment Act 11 of 1973.
[96] Substituted by Amendment Act 11 of 1973.
[97] The existing section 23 was re-numbered as sub-section (1) and thereof; after sub-section (1) as so re-numbered as sub-section (1), new sub-section (2) inserted by Amendment Act 9 of 1981.
[98] Proviso inserted by Amendment Act 9 of 1981.

(2) Any such officer may exercise the same powers in respect of such investigation as an officer in charge of a police station may exercise in respect of an investigation into a cognizable case under the provisions of the [99][Code of Criminal Procedure 1973 (Central Act 2 of 1974)] and, if specially empowered in that behalf by the Government, such officer may for reasons to be recorded by him in writing, stop further proceedings against any person concerned in any such offence into which he has investigated.

25. Power of seizure and detention.— (1) Subject to such restrictions as may be prescribed, any officer of the Excise, Police, Customs or Land Revenue Department not below such rank as may be prescribed, and any other person duly authorized in this behalf by the Government, may seize and detain any [100][excisable article, foreign liquor] [101][or other article] which he has reason to believe to be liable to confiscation under this Act and may search any person, vessel, raft, vehicle, animal, package, receptacle or covering upon whom, or in or upon which, he may have reasonable cause to suspect any such [102][excisable article, foreign liquor] or other article to be or to be concealed.

(2) Where as a result of such search, no [103][excisable article, foreign liquor] or other article is actually found to be concealed on such person, vessel, raft, vehicle, animal, package, receptacle or covering, a certificate to that effect shall be given in the prescribed form by the officer to the person concerned.

26. Search warrants.— If any Magistrate upon information given by any Excise or Police Officer or any other person has reason to believe that an offence under this Act has been, is being or is likely to be committed, he may, after recording the information in writing signed by the informant, issue a warrant for the search of any place in which he has reason to believe that any [104][excisable article or foreign liquor] or any utensil, implement, apparatus or materials, in respect of which such offence has been, is being, or is likely to be committed, is kept or concealed.

27. Power [105][ ] to search without warrant.— (1) Whenever an officer of the Excise Department, not below such rank as may be prescribed, has reason to believe that an offence punishable under this Act has been, is being or is likely to be committed in any place and that a search warrant cannot be obtained without affording the offender an opportunity of concealing evidence of the offence, he may after recording his reasons and grounds of his belief, at any time, by day or night, enter and search such place and may seize anything found therein which he has reason to believe to be liable to confiscation under this Act:

Provided that no search [106][except in case of an offence relating to intoxicating drug or opium,] shall be made during the hours from 7 p.m. to 7 a.m. save in exceptional circumstances and with the prior approval of the Commissioner.

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[99] Substituted by Amendment Act 18 of 1976.
[100] Substituted by Amendment Act 11 of 1973.
[101] In place of words "or article" the words "or other article" substituted by Amendment Act 11 of 1973.
[102] Substituted by Amendment Act 11 of 1973.
[103] Substituted by Amendment Act 11 of 1973.
[104] Substituted by Amendment Act 11 of 1973.
[105] The words "of excise officer" omitted by Amendment Act 9 of 1981.
[106] Inserted by Amendment Act 9 of 1981.

(2) Any such officer may arrest any person found in such place whom he has reasons to believe to be guilty of any offence under this Act;

[107][ ]

[108][(3) Any Police Officer, not below such rank as may be prescribed, may also exercise the powers conferred on an officer of the Excise Department under sub-sections (1) and (2), if he has reason to believe that an offence relating to intoxicating drug or opium has been, is being, or is likely to be committed in any place and that a search warrant cannot be obtained without affording the offender an opportunity of concealing evidence of the offence.

(4) Every person arrested under this section for an offence which is bailable shall be admitted to bail by such officer as aforesaid if sufficient bail be tendered for his appearance before a Magistrate or an Excise Officer.]

28. Duty of officers of certain departments to report offence and to assist excise officer.— Every officer of the Police, Customs and Land Revenue Departments shall be bound to give immediate information to an officer of the Excise Department of any breach of any of the provisions of this Act which may come to his knowledge and to aid any officer of the Excise Department in carrying out the provisions of this Act upon request made by such officer.

29. Duty of officer-in-charge of police station to take charge of article seized.— Every officer-in-charge of a police station shall take charge of and keep in safe custody, pending the order of Magistrate or the Commissioner or an Excise Officer duly empowered in that behalf, all articles seized under this Act which may be delivered to him; and shall allow any officer of the Excise Department who may accompany such articles to the police station or may be deputed for the purpose by his superior officer, to affix his seals to such articles, and to take samples of or from them. All samples so taken shall also be sealed with the seal of the officer-in-charge of the police station.

[109][**29A. Powers of certain officers to close liquor shops.—** It shall be lawful for the District Magistrate or a Sub-Divisional Magistrate by notice in writing to the holder of a licence or his agent to require that any shop in which liquor is sold shall be closed at such times or for such period as he may think necessary for the preservation of the public peace.

If a riot or unlawful assembly is apprehended or occurs in the vicinity of any such shop, it shall be lawful for any Magistrate or for any Police Officer not below the rank of Inspector who is present, to require such shop to be kept closed for such period as may be necessary:

Provided, however, that when any such order is passed by a Police Officer, he shall, within 24 hours, report the fact to the Sub-Divisional Magistrate or the District Magistrate and shall thereafter, abide by such directions as the Magistrate may give in this regard.]

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[107] Proviso of sub-section (2) omitted by Amendment Act 9 of 1981.
[108] Sub-section 3 and 4 inserted by Amendment Act 9 of 1981.
[109] Inserted by Amendment Act 8 of 1966.

[110][**30. Penalty for contravention of provision.—** Whoever, in contravention of this Act, or of any rules or orders made thereunder, or of the conditions in any licence or permit obtained under this Act,—

(*a*) imports, exports, transports or possesses any excisable article; or

(*b*) manufactures or produces any excisable article or bottles liquor; or

(*c*) constructs or works any distillery, brewery or pot still; or

(*d*) uses, keeps, or has in his possession any materials, still, utensils, implements or apparatus whatsoever for the purpose of manufacturing any excisable article; or

(*e*) sells any excisable article or foreign liquor; or

(*f*) [111][Omitted],

shall, on conviction before a Magistrate, be punished for each such offence with—

(*i*) [112][rigorous] imprisonment which may extend to [113][seven] years, with or without fine, if the offence relates to intoxicating drug or opium as defined in clauses (kkk) and (oo) respectively of section 2:

[114][Provided that the minimum punishment shall not be less than six months.]

(*ii*) a fine which may extend to [115][ten thousand rupees] or imprisonment for a term which may extend to [116][two years] or; with both, if the offence relates to any other matter:

[117][Omitted]

31. Penalty for certain Acts or omissions by holders of licence.— Whoever, being the holder of a licence or permit granted under this Act or being in the employ of such holder and acting on his behalf,—

(*a*) fails to produce such licence or permit on demand by any Excise Officer or any other officer empowered to make such demand; or

(*b*) wilfully does or omits to do anything in breach of any of the conditions of his licence or permit not otherwise provided for in this Act; or

(*c*) wilfully contravenes any rule made under section 22 of this Act; or

(*d*) permits drunkenness, disorderly conduct, riot or gambling in any place in which any liquor is sold or manufactured; or

(*e*) [118][Omitted] [119][ ]

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[110] Section 30 is amended by the Act 11 of 73 thereafter entire section substituted by Amendment Act 10 of 1976.
[111] Omitted by (Amendment) Act 6 of 2022, Published in O.G. Series I No. 20 (Ext.2) dated 22-08-2022.
[112] Inserted by Amendment Act 9 of 1981.
[113] In place of word "three" substituted by Amendment Act 9 of 1981.
[114] Inserted by amendment Act 19 of 1985.
[115] In place of words 'one thousand" the word two thousand was substituted by the amendment Act 18 of 1976, which further by the Amendment Act 20 of 2001 substituted to "ten thousand".
[116] Substituted by amendment Act 18 of 1976.
[117] Omitted by (Amendment) Act 6 of 2022, Published in O.G. Series I No. 20 (Ext. 2) dated 22-08-2022.
[118] Omitted by (Amendment) Act 6 of 2022, Published in O.G. series I No. 20 (Ext. 2) dated 22-08-2022.
[119] Substituted by the Amendment Act 18 of 1976 and 20 of 2001.

32. Penalty for certain acts by holders of licence for sale or manufacture.— Whoever, being the holder of a licence for the sale or manufacture of liquor under this Act, or being in the employ of such holder acting on his behalf,—

(*a*) mixes or permits to be mixed with the liquor sold or manufactured by him any noxious drug or any foreign ingredient likely to add to its actual or apparent intoxicating quality or strength [120][or to affect its purity];

(*b*) sells or exposes for sale foreign liquor [121][or Indian made foreign liquor] [122][or heritage spirit] which he knows or has reasons to believe to be country liquor;

(*c*) marks any bottle or its corks, or any case, package or other receptacle containing liquor manufactured from rectified spirit or country liquor with the intention of causing it to be believed that such bottle, case, package or other receptacle contains foreign liquor [123][or Indian made foreign liquor or heritage spirit], shall, on conviction before a Magistrate, be punished for each such offence with fine which may extend to [124][ten thousand rupees or with imprisonment which may extend to six months] or with both.

33. Penalty for possession of contraband excisable article.— Whoever, without lawful authority, has in his possession any quantity of [125][excisable article] knowing the same to have been unlawfully imported, transported or manufactured or knowing that the prescribed duty has not been paid thereon, shall, [126][without prejudice to the provisions of section 30,] on conviction before Magistrate, be punished with fine which may extend to [127][ten thousand rupees or with imprisonment which may extend to one year] or with both.

34. Vexatious search seizure, etc., by officers.— (1) [128][Any Excise Officer or a Police Officer] or other person exercising powers under this Act, or under the rules made thereunder, who,—

(*a*) without reasonable ground of suspicion searches or causes to be searched any place;

(*b*) vexatiously and unnecessarily detains, searches or arrests any person;

(*c*) vexatiously and unnecessarily seizes the movable property of any person, on pretence of seizing or searching for any article liable to confiscation under this Act;

(*d*) commits, as such officer, any other act to the injury of any person, without having reason to believe that, such act is required for the execution of his duty; shall, on conviction before a Magistrate, be punished with fine which may extend to two thousand rupees.

(2) Any person wilfully and maliciously giving false information and so causing an arrest or a search to be made under this Act shall be punishable with fine which may

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[120] Added by Amendment Act 11 of 1973.
[121] Inserted by Amendment Act 11 of 1973.
[122] Inserted by (Amendment) Act, 2016, Published in O.G. series I No. 23 (Ext.) dated 09- 09-2016.
[123] Inserted by (Amendment) Act, 2016, Published in O.G. series I No. 23 (Ext.) dated 09- 09-2016.
[124] Substituted by the Amendment Act 18 of 1976 & 20 of 2001.
[125] Substituted by Amendment Act 11 of 1973.
[126] Inserted by Amendment Act 9 of 1981.
[127] Substituted by Amendment Act 18 of 1976 and 20 of 2001.
[128] Substituted in place of word "Any excise Officer" by the Amendment Act 9 of 1981.

extend to two thousand rupees or with imprisonment for a term which may extend to [129][“Six months”] or with both.

35. Penalties for offences not otherwise provided for.— Whoever is guilty of any act or intentional omission in contravention of any of the provisions of this Act, or of any rule or order made under this Act, and not otherwise provided therein shall be punished for each such act or omission with fine which may extend to [130][ten thousand rupees].

[131][**35A. Punishment for attempt to commit offences.—** Whoever attempts to commit an offence punishable under this Act, or to cause such an offence to be committed, and in such attempt does any act towards commission of such offence, shall be punishable—

(*a*) where the offence is punishable with imprisonment only, with imprisonment for a term which may extend to one half of the longest term of imprisonment provided for such offence, or

(*b*) where the offence is punishable with fine only, with such fine as is provided for the offence, or

(*c*) where the offence is punishable with both imprisonment and fine, with imprisonment for a term which may extend to one-half of the longest term of imprisonment provided for such offence and also with such fine as is provided for such offence].

36. Presumption as to commission of offence in certain cases.— In every prosecution for an offence punishable under this Act, it shall be presumed until the contrary is proved that the accused person has committed such offence in respect of [132][any excisable article or foreign liquor], or any still, utensil, implement, or apparatus whatsoever for the manufacture [133][of excisable articles] or any such materials as are ordinarily used in the manufacture [134][of excisable articles] for the possession of which he is unable to account satisfactorily; and the holder of a licence or permit under this Act shall be punishable, as well as the actual offender, for any offence committed by any person in his employ and acting on his behalf as if he had himself committed the same, unless he establishes that all due and reasonable precaution were exercised by him to prevent the commission of such offence.

[135]**[36A. Cognizance of offences.—** (1) No court shall take cognizance of an offence under this Act or under the rules made thereunder other than an offence under section 34 except on complaint made by the Commissioner or any other officer authorized by him either generally or specially in writing [136][or by any Police Officer of such rank as may be prescribed where the offence relates to intoxicating drug or opium.

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[129] In place of word “Two Years” substituted by Amendment Act 6 of 2022 Published. in O.G. series I No. 20 (Ext. 2) dated 22-08-2022.
[130] Substituted by Amendment Act 18 of 1976 and 20 of 2001.
[131] Inserted by Amendment Act 1 of 1969.
[132] In place of word “any liquor” substituted by Amendment Act 11 of 1973.
[133] In place of word “of liquor” substituted by Amendment Act 11 of 1973.
[134] In place of word “of liquor” substituted by Amendment Act 11 of 1973.
[135] Inserted by Amendment Act 8 of 1966.
[136] Inserted by Amendment Act 9 of 1981.

(2) No Court inferior to that of a Magistrate of the First Class shall try any offence under this Act or the rules made thereunder.]

[137][(3) Notwithstanding anything contained in the [138][Code of Criminal Procedure, 1973 (Central Act 2 of 1974)] any offence under this Act may be tried summarily.]

[139][(4) All offences punishable under this Act shall be cognizable and bailable], [140][except that an offence relating to intoxicating drug or opium shall be non-bailable.]

37. Confiscation. — (1) In any case in which an offence has been committed under this Act, the [141][excisable articles, foreign liquor], materials, still, utensil, implement or apparatus in respect or by means of which such offence has been committed shall be liable to confiscation.

[142][Provided that no confiscation under this sub-section shall be made in cases where,—

(*a*) duty paid liquor is transported within the State without the authority of a permit granted under this Act; or

(*b*) any licensed premises are kept open in contravention of any rule made under clause (n) of sub-section (2) of section 22].

(2) Any [143][excisable article or foreign liquor] lawfully imported, exported, transported, manufactured, had in possession or sold alongwith, or in addition to, any [144][excisable article or foreign liquor] liable to confiscation under this section, and the receptacles, packages and coverings in which any [145][such excisable article, foreign liquor], materials, still, utensil, implement or apparatus as aforesaid is or are found and the other contents, if any, of the receptacles or packages in which the same is or are found, and the animals, carts, vessels or other conveyances used in carrying the same, shall likewise be liable to confiscation:

Provided that no such animal, cart, vessel, or other conveyances shall be so liable to confiscation if the owner thereof, is not the owner of the articles thereby removed and establishes that he had no reason to believe that such offence was being or was likely to be committed.

(3) When anything mentioned in sub-section (1) and (2) is found in circumstances which afford reason to believe that an offence under this Act has been committed in respect or by means thereof, or when such offence has been committed and the offender is not known or cannot be found, the Commissioner may order confiscation of the same:

Provided that no such order shall be made until the expiration of one month from the date of seizing the thing or animal in question or without hearing the person, if any, claiming any right thereto, and considering the evidence, if any, which he produces in support of the claim:

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[137] Inserted by Amendment Act 1 of 1969.
[138] Substituted by Amendment Act 18 of 1976.
[139] Inserted by Amendment Act 18 of 1976.
[140] Added by Amendment Act 9 of 1981.
[141] In place of word “liquor” substituted by Amendment Act 11 of 1973.
[142] Inserted by Amendment Act 11 of 1973.
[143] In place of word “liquor” substituted by Amendment Act 11 of 1973.
[144] In place of word “liquor” substituted by Amendment Act 11 of 1973.
[145] In place of word “such liquor” substituted by Amendment Act 11 of 1973.

Provided further, that if the thing in question is liable to speedy and natural decay, or if the Commissioner is of the opinion that the sale of the thing or animal in question would be for the benefit of its owner, he may at any time direct it to be sold; and the provisions of this section shall, so far as may be, apply to the net proceeds of such sale.

(4) When anything is confiscated under sub-section (1) or (2) above, it shall thereupon vest in the Government.

38. [146][Limits of confiscation and/or penalty.— Without prejudice to the limits of fines/penalties provided hereinbefore in every case in which, under this Act, anything is liable to confiscation and/or liable to penalty, as the case may be, such confiscation and/or penalty or with both may be ordered—

(*a*) without limit by the Commissioner, or

(*b*) up to confiscation of goods not exceeding ten thousand rupees and imposition of penalty not exceeding one thousand rupees by such other Excise Officer as the Government may, from time to time, empower in that behalf.

Explanation:— Penalty construed herein shall be in relation to the nature and gravity of offence committed by the licensee in person or by his/her agent acting on his/her behalf and includes violation of condition of licence or of a bond.]

39. Fine in lieu of confiscation.— Whenever confiscation is authorised by this Act, the officer ordering the same may give the owner of the goods an option to pay in lieu of confiscation such fine as the officer thinks fit. Payment of the fine does not absolve the owner of the goods from the payment of duties and other charges prescribed in this Act.

[147]**[39A. Power of Commissioner to compound offences.—** (1) Subject to such conditions, if any, as may be prescribed, the Commissioner may accept from any person alleged to have committed an offence under this Act or under any rules made thereunder other than an offence under section 34 [148][or an offence relating to intoxicating drugs or opium as defined in clause (*kkk*) and (*oo*) of section 2], either before or after the commencement of any proceedings against such persons in respect of such offence, by way of composition for such offence, a sum not exceeding [149][ten thousand rupees].

(2) When compounding of an offence is accepted the power to confiscate the goods seized under this Act in respect of such offence shall be vested in the Commissioner.

(3) On payment in full or such sum as may be determined by the Commissioner under sub-section (*1*),—

(*a*) no proceedings shall be commenced against such person aforesaid; and

(*b*) if any proceedings have been already commenced against such person as aforesaid, such proceedings shall not be further proceeded with.]

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[146] Section substituted by the Amendment Act 20 of 2001.
[147] Inserted by Amendment Act 8 of 1966.
[148] Inserted by Amendment Act 10 of 1976.
[149] Substituted by (Amendment) Act,2016, Published in O.G. series I No. 23 (Ext.) dated 09- 09-2016.

[150]**40. [Appeals.—** Any person deeming himself aggrieved by any decision or order passed under this Act or the rules made thereunder by any Excise Officer other than the Commissioner may, within ninety days from the date of such decision or order, appeal against such decision or order, to the Commissioner; and where the decision or order is passed by the Commissioner including the order passed in revision under section 41 the appeal shall lie to the Chief Secretary. In disposing of the appeal the Commissioner or the Chief Secretary, as the case may be, may, after giving reasonable opportunity of being heard:—

(*a*) confirm the decision or order appealed against; or

(*b*) reduce, enhance or annul any amount involved in the decision or order appealed against; or

(*c*) pass such other orders as he may think fit.]

[151]**41. [Revision.—** (1) When the decision or order is passed under this Act or the rules made thereunder by any Excise Officer other than the Commissioner, the Commissioner of his own motion may revise such decision or order after considering the facts of the case.

(2) In disposing of the revision, the Commissioner shall have the same powers as those of the appellate authority under section 40.]

42. Exemptions.— (1) Where in the opinion of the Government reasonable grounds exists for doing so, the Government may by notification and subject to such conditions and restrictions at it may impose, exempt any person or class of persons or any [152][excisable article or foreign liquor] from all or any of the provisions of the Act or of rules made thereunder either throughout [153][the State] or in any specified part thereof or for any specified period or occasion.

(2) ** [Omitted] [154][ ]

43. Publication of rules and notifications.— All rules made and notifications issued under this Act shall be published in the Official Gazette and shall thereupon have effect from the date of such publication or from such other date as may be specified in that behalf.

44. Bar of certain suits.— (1) No suit shall lie in any civil court against the Government or any officer or person for damages for any act in good faith done or intended to be done in pursuance of the Act.

(2) No civil court shall try any suit which may lawfully be brought against the Government in respect of anything done or alleged to be done in pursuance of this Act unless the suit is instituted within one hundred and eighty days from the date of commission of the act complained of.

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[150] Section substituted by Amendment Act 10 of 1976.
[151] Section substituted by Amendment Act 10 of 1976.
[152] In place of word “liquor” substituted by Amendment Act 11 of 1973.
[153] The words “Goa, Daman & Diu” substituted by amendment Act 20 of 2001.
[154] Substituted by amendment Act 11 of 1973.
** omitted by Notification No. 7/20/2001-LA dated 31-03-2001 published in O.G. No. Series I No. 52 (Ext. 6) dated 31-03-2001

[155][**45. Repeal.—** (1) On the commencement of this Act, any law in force in the State of Goa, authorizing taxes and duties on manufacture and sale of excisable article or providing for any matter for which provision is made in this Act, shall stand repealed.

(2) The provisions of the General Clauses Act, 1897, shall apply to the repeal under sub-section (1) as if the law referred to therein were a Central Act.]

46. Power to remove difficulties.— If any difficulty arises in giving effect to the provisions of this Act, the Government may, by order as occasion requires, do anything (not inconsistent with this Act) which appears to it to be necessary for removing the difficulty.

Schedule [156][omitted]

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[155] Section is substituted by Amendment Act 11 of 1973.
[156] Omitted by the Amendment Act 11 of 1975.

The Goa Excise Duty Rules, 1964

Finance Department

Notification

FS/F.III/II-118/20584

In exercise of the powers conferred by section 22 of the Goa, Daman and Diu Excise Duty Act, 1964, the Government hereby makes the following rules.

The Goa, Daman and Diu (Excise Duty) Rules, 1964

CHAPTER I

Preliminary

1. Short title and commencement.— These rules may be called the Goa [157][Omitted] Excise Duty Rules, 1964, and shall come into force on 1st December, 1964.

2. Definitions.— In these rules, unless the context otherwise requires:—

(a) "the Act" means the Goa, [158][Omitted] Excise Duty Act, 1964;

(b) "Assistant Excise Commissioner" means the Assistant Commissioner appointed under the [159]sub-section (2) of section 3;

(c) "blending" includes every process whereby country liquor coloured or flavoured by any material therewith;

(d) "Commissioner" means the Commissioner appointed under sub-section (1) of section 3;

(e) "Excise Guard" means a person appointed as an Excise Guard for the purpose of these Rules;

** "(*ee*) "high security excise adhesive labels" means a paper based tamper-evident, non-reusable security label, incorporating unique serialization, Quick Response (QR) Code or Data Matrix Code, and other overt, covert, semi-covert and forensic security features, integrated with an electronic Track and Trace system, as may be designed, specified and approved by the Excise Commissioner;".

(f) "Indian made foreign Liquor" means brandy, whisky, gin, rum, milk punch, [160][liqueur], wines, beer [161]["Shochu, Awamori and Sake"] made in India and such other liquor as may be declared by the Government as Indian made foreign liquor;

(g) "quart bottle" means a bottle of 0.750 litres;

(h) "retail vendor" means a dealer who is licensed as such to sell liquor in quantity not exceeding 9 litres or 12 quart bottles in one transaction;

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[157] Amended by Notification No. 1/2/2021-Fin(R&C)/1613 dated 12-07-2021 published in O.G Series I No.15 (Ext. 4) dated 13-07-2021.

[158] Amended by Notification No. 1/2/2021-Fin(R&C)/1613 dated 12-07-2021 published in O.G Series I No.15 (Ext. 4) dated 13-07-2021.

[159] Substituted by Notification No. Fin(Rev)/2-35/49/75 dated 30-4-1997 published in Official Gazette, Series I No. 27, dated 6-10-1997.

** Inserted by Notification No. 1/1/2026-Fin(R&C)/31028 dated 26-02-2026 published in O.G. Series I No. 48 Ext. 1 dated 27-02-2026

[160] Inserted by Amendment Act 02 of April 2015.

[161] Inserted by Notification No. 1/1/2024-Fin(R&C)/25399 dated 23-04-2024 published in O.G Series I No.4 dated 25-04-2024.

[162](i) deleted.

(j) "section" means a section of the Act.

[163] "(jj) "visitor" means any person not below the age of 21 years visiting the visitor centre;

[164](jjj) "visitor centre" means a place in the manufacturing unit established with permission of Commissioner where the manufacturer may allow a visitor to taste a liquor manufactured in such manufacturing unit and may also sell such liquor in sealed/ /packed bottles not exceeding 1500 ml. to such visitor;".

(k) "wholesale vendor" means a dealer who is licensed as such to sell liquor in any quantity to any wholesale or retail vendor, or to any other person, in quantity exceeding 9 litres or 12 quart bottles under permit issued by the Commissioner or any other Excise Officer duly empowered in that behalf.

Words and expressions used in these rules, defined in the Act and not defined in these rules have the meanings assigned to them in the Act.

CHAPTER II

Indian Made Foreign Liquor Import in Bond

3. Methods of import.— Subject to the provisions of the Act, Indian made foreign liquor may be imported in accordance with this chapter, either:—

1) in bond for payment of duty in the State, or

2) on payment of duty in the State.

4. Conditions of import in bond.— Any licensed wholesale vendor of Indian made foreign liquor or foreign liquor may import Indian made foreign liquor from a distillery or brewery or warehouse in other parts of India, under a bond for payment of duty levied on such liquor, after he or his representative duly authorized on his behalf has:—

(*a*) obtained a permit for import from the Commissioner, and

(*b*) executed a general or special bond for payment of duty.

5. Applications for permit.— (*1*) A dealer desirous of importing Indian made foreign liquor in bond, shall present an application in Form E-1 to the Commissioner, specifying:-

(*a*) the name of the distillery or brewery or warehouse from which the liquor is to be imported;

(*b*) the quantity, strength and description of each kind of liquor to be imported and whether the import is to be in bulk or in bottles;

(*c*) the route of import and Check-post at entrance into the State;

(*d*) the name and situation of the bonded warehouse in the State to which the liquor is to be consigned.

[165]*(e) omitted.

[162] Deleted by Notification No. Fin(Rev)/2-35/15/75(II) dated 13-4-1976 published in O.G. Series I No. 4, dated 22-4-1976.

[163] Amended by Notification No. 15/1/2019-Fin(R&C)/554 dated 08-05-2020 published in O.G Series I No.6 (Ext.4) dated 11-05-2020

[164] Amended by Notification No. 15/1/2019-Fin(R&C)/554 dated 08-05-2020 published in O.G Series I No.6 (Ext.4) dated 11-05-2020.

[165]*Omitted by Notification No. 1/9/99F in(R&C) (II) dated 22-12-99.

(2) A separate application shall be made for each consignment. If the application is found to be in order, the applicant shall execute either a general or a special bond for payment of duty on the quantity to be imported (unless a general bond previously executed by him is still in force).

(3) The Commissioner shall, unless there are reasons to the contrary, issue a permit in Form E-2 is quintuplicate, for import containing all the particulars specified in sub-rule (1) and clearly specifying that a bond for payment of duty has been executed. One copy of the permit shall be made over to the applicant, the second shall be forwarded to the appropriate Excise authority of the State or Union Territory if export, the third shall be forwarded to the Inspector of the Taluka, the fourth shall be forwarded to the Excise check-post at entrance and the fifth will be retained by the Assistant Excise Commissioner for record and verification of the consignment on arrival. The permit shall remain in force only up to the date specified therein.

(4) The permit shall be valid for 90 days which may be extended for further periods not exceeding a total of 90 days by the Commissioner, provided that the application for renewal is made before the date on which permit expires.

(5) The importer shall present his copy of permit to the appropriate Excise Officer of the State or Union Territory of export or the officer-in-charge of the distillery or brewery or warehouse from which the liquor is to be obtained, and shall get the necessary pass for export from that State or Union Territory specifying therein the quantity, description and strength of liquor exported, the number and date of permit authorizing import into the State. A copy thereof shall be forwarded to the Commissioner.

6. Procedure on arrival of consignment in the State.— (1) On arrival in the State, the consignment of liquor shall be taken direct to the bonded warehouse, mentioned in the permit, under escort of an Excise Guard from the Excise Check-post of entrance, where it shall be tested and measured by the officer-in-charge of the bonded warehouse and shall be taken into store and entered in the register.

(2) As soon as may be, after such arrival, the officer-in-charge of the warehouse shall also certify on the importer's copy of the pass issued by the exporting State or Union Territory, full details regarding the liquor received in such form, if any, as may be required in the pass or permit and shall return it to the office issuing it, after verification by the Assistant Excise Commissioner or Excise Officer.

7. Clearance of consignment.— The importer will clear the whole or part of the consignment from the bonded warehouse only on payment of duty, except when the removal thereof to other bonded warehouse is permitted by the Commissioner.

Import on prepayment of duty

8. Conditions for import.— (*1*) A licensed wholesale vendor of Indian made foreign liquor or foreign liquor or the Regimental units of the armed force of India stationed in the State, may import Indian made foreign liquor on prepayment of duty in the State from a distillery or brewery or warehouse in other parts of India, under a permit granted as provided in the following rules.

(*2*) After the arrival of liquor in the State, the duty shall be assessed and the duty paid in excess of the duty so assessed shall be refunded to the importer.

9. Procedure for obtaining a permit.— (1) For a permit under the preceding rules, an application in Form E-1 shall be made in writing to the Commissioner specifying:—

(*a*) the name of the distillery or brewery or warehouse from which the import is to be made.

(*b*) the description, quantity and strength of each kind of liquor to be imported and whether import is to be in bulk or in bottles;

(*c*) the route of import; and

(*d*) the amount of duty to be paid;

[166](e) omitted.

(*2*) A separate application shall be made for each consignment. If the application is found to be in order the Assistant Excise Commissioner shall, after checking and correcting the amount of duty entered therein endorse the application with an order directing the applicant to pay the amount.

(*3*) The applicant shall, after paying the amount of duty as ordered by the Assistant Excise Commissioner, produce the receipt and the application before the Commissioner who shall issue the permit in quintuplicate. One copy of the permit shall be given to the applicant, the second copy shall be sent to the appropriate Excise Officer of the State or Union Territory of export, the third shall be sent to the Excise Inspector of the Taluka, the fourth shall be sent to the Excise Check-post at entrance and the fifth copy shall be retained by the Assistant Excise Commissioner, for record and for verification, if deemed necessary, of the consignment on arrival.

(4) The validity of the permit shall be of 90 days which may be extended for further periods, nor exceeding a total of 90 days by the Commissioner, provided that the application for renewal is made before the date on which the permit expires.

10. Procedure on arrival.— On receipt of the consignment, the importer shall at once notify its arrival to the Excise Inspector of the Taluka in which his licensed premises are situated and shall allow him to check the consignment and to examine and, if necessary, to test the contents or to take a sample thereof for test.

[167]**10A.—** (*1*) No wholesale vendor of Indian made foreign liquor or foreign liquor whose licensed premises are situated in Daman or Diu shall be entitled to a permit for import or transport of Indian made foreign liquor or a transport permit for foreign liquor, in excess of such yearly quota as may be fixed by the Commissioner with the previous approval of the Government after ascertaining the local requirements from the Collector, Daman or the Civil Administrator, Diu as the case may be.

(*2*) Notwithstanding that an import permit, or a transport permit has been granted to any licensed wholesale vendor for the year 1974-75 before the coming into force of this

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[166] Omitted by Notification No. 1/9/99 FIN(R&C) (II) dated 22-12-99.

[167] Inserted by Notification No. Fin (Rev)/2-35/4/74 dated 30-7-74 published in O.G. Series I No. 18, dated 1-8-1974.

rule, the import or transport permit, as the case may be, of such vendor shall be limited to the quota fixed under sub-rule (1):

Provided that the quota for which import permit or transport permit has been granted is less than the quota as fixed under sub-rule(1), the wholesale vendor shall be entitled to the import permit or the transport permit, as the case may be, for the balance quantity.

(3) Notwithstanding anything contained in sub-rule (1), but subject to rules 4, 5, 6, 7, 8, 9, 10 and 19 to the extend they are applicable, a wholesale vendor of Indian made foreign liquor or foreign liquor, whose licensed premises are situated in Daman or Diu, may import or transport beer.

Export

11. Methods of export.— Subject to the provisions of the Act and the following rules, Indian made foreign liquor manufactured in the State may be exported from the distillery, brewery, warehouse of licensed wholesale vendor's premises either,

(*a*) on execution of a bond for payment of duty in the State; or

(*b*) on payment of duty in the State.

12. Application to be made to the Commissioner.— (1) Any manufacturer or dealer desirous of exporting liquor, shall submit an application in Form E-3 to the Commissioner.

(2) The application must specify:

(*a*) the name of the consignor,

(*b*) the name of the consignee,

(*c*) the description, quantity and strength of each kind of liquor to be exported,

(*d*) the route of export and the check-post at the exit from the State.

(3) Every such application must be accompanied, by:

(*a*) a permit or licence from the appropriate Excise authority of the State or Union Territory to which the liquor is to be exported authorizing the import of the liquor, and

(*b*) either a duly executed special bond or a reference to the general bond in force, or document provide the payment of duty, or

(*c*) a receipt of challan for having paid in the Government Treasury the duty in respect of liquor to be exported.

13. Procedure for export permit.— (1) If the application is found to be in order, the Commissioner shall issue permit in Form E-4, in quadruplicate, specifying the name, quantity and strength of each kind of liquor One copy of the permit shall be delivered to the exporter, second copy will be forwarded to the appropriate Excise Officer of the State or Union Territory to which the liquor is to be taken, the third will be sent to the Excise Inspector of the Taluka and the fourth will be retained for record.

(2) Within a reasonable time to be fixed by the Commissioner and specified in the bond or permit, as the case may be, the exporter shall produce before the Assistant Excise Commissioner of the State, a copy of the import permit endorsed with a certificate signed

by the appropriate Excise Officer of State or Union Territory into which the import is made certifying the due arrival or otherwise of the liquor at its destination.

14. Extension of time.— The Commissioner, on written application, may extend for good and sufficient reasons the currency of the permit or bond for due arrival of the liquor at its destination.

15. Bond when to be discharged.— (1) In the case of liquor exported under special bond, the Commissioner shall discharge the bond on receipt of the certificate mentioned in rule 12 (2) provided that none of the conditions of the bond have been infringed.

(*2*) If the certificate is not received within the time mentioned in the bond or permit or if on receipt of the certificate it appears that any of the conditions of the bond have been infringed, the Commissioner shall forthwith take the necessary steps to recover from the executants or his sureties the penalty, if any, due under the bond.

16. Particulars to be painted on cask.— (1) On each bottle, cask or other vessel containing Indian made foreign liquor there shall be legibly cut or labelled:

(*i*) the name and mark of the distillery or brewery of the State;

(*ii*) the number of the cask or other vessel and its capacity;

(*iii*) the nature, quantity and strength of its content;

[168]*(*iv*) the batch number and date of manufacture/bottling;

[169]*(v) maximum retail price wherever applicable with minimum printing size of 7.5 m.m. x 7.5 m.m.

[170]*(2) (i) Samples of the labels with the words "For sale in Goa" or "For sale in any other State", as the case may be, shall be lodged with the Commissioner of Excise for recording and approval thereof.

The Commissioner of Excise shall approve the labels if they are in order and record the same on payment of fees as specified per label per annum as notified by the Government. The labels so recorded shall be valid for one year ending 31st March of the next year.

Application for renewal of such labels shall be granted by the Commissioner of Excise on payment of fees specified for renewals thereof, as notified by the Government. The labels of the bottles, cask or vessels of liquor for export should clearly contain the words in red or in black, "for export,"

(*ii*) the design and format of the labels to be used for brands of C.L. and I.M.F.L shall be clearly distinguishable;

(*iii*) recording of labels shall be subject to the following conditions:-

(*a*) the Commissioner of Excise shall not be responsible in any manner for claims on brand names arising due to recording of labels;

(*b*) fees once paid for recording/renewal of labels shall not be refunded in case labels so recorded are withdrawn/cancelled.

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[168]* Inserted by Notification No. 1/197-Fin (R&C)(B) dated 2-4-97, published in O.G. Series I No. 52 (Ext. 5) dated 2-4-97.

[169]* Inserted by Notification No. 1/1/2000-Fin (R&C)-I dated 31-3-2000.

[170]* Substituted by Not. No. 1, d/1/97-Fin (R&C)(B) dated 2-4-97, published in O.G. Series I No. 52 (Ext. 5) dated 2-4-97.

** "**16 A.** ***Affixture of high security excise adhesive label.*** — (*1*) The licensed manufacturing unit of Indian Made Foreign Liquor, wine, beer, country liquor and/or bottling unit of Country liquor shall affix, on every sealed and labelled bottle of such Indian Made Foreign Liquor, wine, beer, Country liquor, a high security excise adhesive label supplied by the Excise Officer. Such high security excise adhesive label shall be affixed on the bottle in such manner as specified by the Commissioner by notification in the Official Gazette so as to make it impossible to remove such high security excise adhesive label without damaging it. Such labels shall be affixed during the ordinary working hours of the manufacturing unit in the joint presence of the Excise Officer and a representative of the license manufacturing unit. No bottle containing Indian Made Foreign Liquor, wine, beer, or Country liquor shall be removed from the manufacturing unit or bottling unit, without a high security excise adhesive label affixed to it;

(*2*) The Importer registered with the State of Goa for supply of packaged liquor to the retailer by way of import from outside the State of Goa or from outside India through a Customs Station located outside Goa or transport from a Customs Station located within the State of Goa (hereinafter referred to as the "Importer"), shall arrange for affixation, on every sealed and labelled bottle of Indian Made Foreign Liquor, wine, beer and foreign liquor so supplied, a high security excise adhesive label. Such high security excise adhesive label shall be affixed on the bottle in such manner as specified by the Commissioner by notification in the Official Gazette so as to make it impossible to remove such high security excise adhesive label without damaging it. The Importer of liquor for sale in Goa shall arrange for affixation of high security excise adhesive labels on the bottles of packaged liquor at the exporting manufactory/consignor end or the Importer may alternatively arrange for affixation of such labels to the liquor bottles at the warehouse and/or licensed premises of the Importer in the State of Goa. No bottle containing Indian Made Foreign Liquor, wine, beer and foreign liquor shall be removed from the warehouse and/or licensed premises of the Importer, without high security excise adhesive label affixed to it.

(*3*) The Commissioner shall, on behalf of the manufacturing unit of Indian Made Foreign Liquor, wine, beer, Country liquor, bottling unit of Country liquor and Importer, shall procure the high security excise adhesive labels from the agency appointed for this purpose by making payment to the agency.

(*4*) No wastage would be allowed on account of lost and/or damaged high security excise adhesive labels and the licensee shall be required to pay the applicable excise adhesive label wastage regulatory fee for each lost and/or damaged high security excise adhesive label to the Commissioner.

(5) The Commissioner, with the prior approval of the Government and subject to such terms and conditions as may be specified in this behalf, by a notification in the Official Gazette, may—

(*a*) provide for the phased implementation of the requirements of this rules in respect of different classes or categories of liquor, pack sizes, alcoholic strengths, manufacturers, bottlers, importers, or geographical areas;

(*b*) exempt, either generally or specifically, any category of licenses or liquor products from the application of this rule.

(*c*) provide for the linking of high security excise adhesive labels with the assessment, levy, payment, collection and verification of excise duty, label charges, licence fees, waste regulatory fees or any other fees, cess or charges as applicable, through an electronic system or such other mechanism.

(*d*) provide for the integration of data relating to any Deposit Refund Scheme (DRS) or similar return, refund or tracking mechanism into the QR/ Data Matrix Code of the high security excise adhesive label for the phased discontinuation of any separate DRS label or mark, where the requisite information is captured, stored and verifiable through such high security excise adhesive label".

Execution of Bond and Payment of Fee

17. Execution of bonds.— The bond to be executed by the importer or exporter for payment of duty shall be either a general or a special bond in Form E5 or E6, as the case may be, with two sureties acceptable to the Commissioner.

18. Payment of fee.— The fee for import or export permit shall be paid in the form of court-fee stamps to be affixed on the application made therefor.

[171][**18A.** ***Import, Export, Transport, Storage and Possession of molasses***.— (*1*) No person shall import, export, transport, possess or store molasses without a permit/licence issued by the Commissioner in that behalf.

(*2*) Any person who desires to possess or store molasses, shall present an application to the Commissioner in Form-E 29 giving therein, the details of the location of the place proposed to be utilized for storing the molasses alongwith the sketch of such place and also the details of production and capacity of the storage thereof.

(*3*) The Commissioner shall issue the licence in Form E-29-A for possession and storage of the molasses on payment of the licence fee as specified in table below which may be renewed every year before the expiry of the currency of the licence.

(*4*) The applicant shall make separate applications, one for the purpose of procurement of molasses and the other for transporting molasses in the State of Goa from the point of entry to the point of storage, within the State, before the time of actual lifting the quantity of molasses, by producing documentary evidence to that effect.

(*5*) The applications referred to in sub-rule (*4*), shall be examined and if the Commissioner is satisfied with the purpose of end use of molasses specified therein, then the applicant may be allowed to lift the molasses on payment of fees indicated in the table here below, by issuing necessary permit.

(6) As soon as the consignment of molasses is received, the applicant shall intimate in writing to the Excise Inspector having jurisdiction about the receipt of the molasses indicating there in the vehicle number, quantity of molasses, name of the consignor and the number and date of permit issued by the excise authority of the exporting State

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** Inserted by Notification No. 1/1/2026-Fin(R&C)/31028 dated 26-02-2026 published in O.G. Series I No. 48 Ext. 1 dated 27-02-2026

[171] Substituted by (Amendment) Act, 2016, Published in O.G. Series I No. 52 (Ext. No. 2) dated 31- 03-2016.

[172] **“TABLE”**

Item No. 1	Particulars 2	Rates of fees 3
(1)	Processing fee for grant of licence for possession of molasses for use in the manufacture of potable alcohol	Rs. 25,000/-
(2)	Processing fee for grant of licence for possession of molasses for use other than manufacture of potable alcohol	Rs. 1,000/-
(3)	License fee for possession of molasses for use in the manufacture of potable alcohol	Rs. 25,000/- per annum
(4)	License fee for possession of molasses for use other than manufacture of potable alcohol	Rs. 1,000/- per annum
(5)	For procurement of molasses	Application Fee of Rs. 500/- and Court Fees stamp of Rs. 10/- to be affixed on the application
(6)	For import of molasses into the State of Goa for use other than manufacture of potable alcohol	Rs. [173]150/- per M.T.
(7)	For export of molasses outside the State of Goa, including outside the Country	[174][ ] [175][Rs. 20/- per M.T.]
(8)	For transportation of molasses within the State of Goa and not covered by items (6) and (7) hereinabove,-	
(a)	For use in the manufacture of potable alcohol	Rs. [176]150/- per M.T.
(b)	For use other than in the manufacture of potable alcohol	Rs. [177]300/- per M.T.

Explanation:— For the purpose of this rule, export of molasses means and includes import of molasses directly for export or for export of the same after storage of the imported molasses.]

Transport

[178]**19. Transport.—** A permit under section 5 shall be in Form E-7A and E-7B for carrying bottles for personal consumption/for transport of consignment by manufacturers/bottlers or wholesale dealers, as the case may be.

[179][**19B. Transport of liquor for personal consumption.—** Any person going out of [180] [Goa] may obtain a permit granted by the Excise Commissioner from any licensed

[172] Substituted by Notification No 1/3/2019-Fin (R&C)/905 dated 16-12-2020 published in O.G. Series I No 38 (Ext.) dated 17-12-2020.

[173] Substituted by Notification No. 1/3/2018-Fin (R&C)/642, published in O. G. Series I No. 50 (Ext. 3) dated 21-3-2018.

[174] Substituted by Notification No. 1/3/2018-Fin (R&C)/642, published in O. G. Series I No. 50 (Ext. 3) dated 21-3-2018.

[175] Substituted by Notification No 1/3/2019-Fin(R&C)/2004 dated 15-12-2022 published in O.G. Series I No 37 (Ext.) dated 15-12-2022

[176] Substituted by Notification No. 1/3/2018-Fin (R&C)/642, published in O. G. Series I No. 50 (Ext. 3) dated 21-3-2018.

[177] Substituted by Notification No. 1/3/2018-Fin (R&C)/642, published in O. G. Series I No. 50 (Ext. 3) dated 21-3-2018

[178] Substituted by Notification No. 1/197-Fin (R&C)(B) dated 2-4-1997, published in O. G. Series I No. 52 (Ext. 5) dated 2-4-97.

[179] Substituted by Notification No. 2/11/84-Fin (R&C) dated 27-5-1987, published in O. G. Series I No. 9 (Ext.) dated 28-5-1987.

[180] Substituted by Notification No. 2/11/84-Fin (R&C) dated 11-7-1990.

liquor premises for the retail sale of liquors in sealed bottles on payment of [181][Rs. 20/-] per permit. The permit shall be issued in the prescribed form authorizing the person to carry with him duty paid I.M.F. Liquor or Imported foreign liquor in such quantities as is specified in the State or Union Territory where the import of such liquor is permitted, subject to such conditions as the Commissioner may impose].

[182][**19C. Transport of imported liquor from custom bonded warehouse**. — Any manufacturer/ wholesale dealer intending to transport imported liquor to other States shall obtain a permit in Form E-7C to transport such liquor from custom bonded warehouse situated in this State upto check-post from the Commissioner, upon payment of Rs. 2000/- (Rupees two thousand only) per permit. The Commissioner shall issue permit in Form E-7C on such conditions as he deems fit.]

Possession

20. Permit for Possession. — (*1*) Any person desirous of obtaining a permit for the possession of [183]**[liquor]** under section 8, shall make an application in Form E-8 stating;

(*a*) the quantity required and the date on which it is to be purchased;

(*b*) [184][Omitted]

(*c*) the place where the liquor is to be kept and consumed.

[185][(1A) The application under sub-rule (1) shall be accompanied with an affidavit duly sworn by the applicant before the competent authority, containing a statement about the type, brand name, quantity and the present market value of the liquor proposed to be possessed, and an undertaking that the applicant shall abide by the provisions of the Act, these rules and the conditions and directions that may be issued by the Commissioner, from time to time.]

(*2*) The permit shall be granted in Form E-9.

[186] "(3) The permit granted under sub-rule (2) shall be for a period upto five years and it may be renewed by the Excise Inspector under whose jurisdiction the premises is situated, for a period upto five years.".

CHAPTER III

Private Bonded Warehouse

21. Application for permit.— (*1*) When any dealer desires to have a private bonded warehouse he shall present a written application in Form E-10 to the Commissioner giving therein the details of the location of the room or building to be utilized as warehouse and giving the sketch thereof.

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[181] Substituted by Notification No. 1/5/2012-Fin (R&C) dated 31-3-2013.
[182] Inserted by (Amendment) Rules, 2015, published in O.G. Series I No. 52 (Ext.) No. 4 dated 31-03-2015.
[183] Substituted by Notification No. 1/3/2016-Fin (R&C)/2234, published in O. G. Series I No. 53 (Ext.) dated 31-03-2016.
[184] Omitted by (Amendment) Rules, 2021, Notification No 1/4/2021-Fin(R&C)/1991 dated 21-10-2021, published in O.G. Series I No. 30 (Ext.) dated 22-10-2021.
[185] Inserted by (Amendment) Act, 2016, Published in O.G. Series I No. 52 (Ext. No. 2) dated 31- 03-2016.
[186] Inserted by (Amendment) Rules, 2021, Notification No 1/4/2021-Fin(R&C)/1991 dated 21-10-2021, published in O.G. Series I No. 30 (Ext.) dated 22-10-2021.

[187][(*2*) The dealer holding a permit issued under rule 22 may lease the room or building owned by him, or any part thereof, in respect of which he is holding such permit, to any person (hereinafter referred to as the "lessee of the dealer") so as to authorize him to utilize it as a private bonded warehouse.

(*3*) The lessee of the dealer before utilizing such room or building or any part thereof as a private bonded warehouse shall present a written application in Form E-10A to the Commissioner giving therein the details of the location of the room or building to be utilized as a warehouse alongwith the sketch thereof and the notarized copy of the Deed of Lease executed between the dealer and the lessee of the dealer.].

[188][(*4*)] The warehouse shall have only one entrance with double lock system, one key of which shall be retained by the Excise Inspector of the Taluka in which the warehouse is situated and the other shall remain with the dealer.

[189][22. Execution of bond and issue of permit.— When the above conditions are satisfied, the dealer and the lessee of the dealer, if any, shall execute with the Commissioner a bond in Form E-11 binding himself/themselves to perform the conditions of the permit, with two sureties. The bond shall be for an amount not exceeding to one and half times the amount of the duty payable on the liquor deposited in the warehouse. Thereupon, the Commissioner shall issue permit in Form E-12 to the dealer and in Form E-12A to the lessee of the dealer.].

23. Use of the warehouse.— The warehouse shall be for the sole use of [190][the dealer and the lessee of the dealer, if any,] for warehousing liquor manufactured or imported under bond.

24. Warehouse register.— [191][The dealer and the lessee of the dealer, if any,] shall maintain a warehouse register in the form prescribed by the Commissioner under rule 120 in which he shall enter on the same day full details of all liquor received and delivered in and from the warehouse. Likewise all the details regarding the liquor removed and the amount of duty paid, [192][number and date of chalan, batch, number and date of manufacture] shall be noted therein.

The names and addresses of the dealers or the persons to whom they are sold shall also be mentioned therein.

25. Permit Fee.— The holder of the permit will have to pay in advance for each bonded warehouse a fee of [193][Rs. 15,000/-] per year.

26. Cancellation of permit.— The Commissioner may, in the manner indicated in section 16, cancel the permit or the warehouse, if the holder thereof is found to have committed a breach of the conditions and rules and upon such cancellation, all liquor warehoused therein must be removed as the Commissioner directs and no abatement of

[187] Inserted by (Amendment) Rules, 2013, published in O.G. Series I No. 41 (Ext.) dated 10-01-2014.
[188] Renumbered by (Amendment) Rules, 2013, published in O.G. Series I No. 41 (Ext.) dated 10-01-2014.
[189] Substituted by (Amendment) Rules, 2013, published in O.G. Series I No. 41 (Ext.) dated 10-01-2014.
[190] Substituted by (Amendment) Rules, 2013, published in O.G. Series I No. 41 (Ext.) dated 10-01-2014.
[191] Substituted by (Amendment) Rules, 2013, published in O.G. Series I No. 41 (Ext.) dated 10-01-2014.
[192] Substituted by Notification No. 1/1/97-Fin (R&C) dated 2-4-1997, published in O. G. Series I, No. 52 (Ext. 5) dated 2-4-97.
[193] Substituted by Notification No. 1/3/2018-Fin (R&C)/642, published in O. G. Series I No. 50 (Ext. 3) dated 21-3-2018.

duty shall be made in respect of any such liquor for deficiency, quantity or strength, after notice of the cancellation has been given to the dealer.

27. Verification of liquor before warehousing.— All liquor brought for warehousing shall be produced to the officer-in-charge of the warehouse together with the permit or certificate and it shall be checked in his presence; thereupon the quantity and description of the liquor, marks and numbers of the packages and the number and date of permit or certificate shall be entered in the warehouse register.

28. Removal of liquor.— No liquor shall be removed from the warehouse except on payment of duty or when so permitted by the Commissioner for removal to another warehouse or for export from the State.

[194]**29. How long the liquor may be kept in the warehouse.—** Any liquor warehoused can be kept therein for a period of one year from the date on which it was first warehoused or for such time as extended by the Government but not exceeding three years in all.

[195]**29A. Destruction of liquor.—** In case any quantity of liquor stored in the bonded warehouse or in case any seized and confiscated liquor lying in custody of the Excise Station is found to be unfit for human consumption on the basis of the analytical report of the Government laboratory, the same shall be destroyed in the presence of a committee to be nominated by the Government.

30. Payment of duty on liquor not accounted for.— [196][The dealer and the lessee of the dealer, if any,] shall be liable to pay duty on any liquor not accounted for in the warehouse to the satisfaction of the Assistant Excise Commissioner.

31. Prohibition of certain Acts.— The warehouse permit holder or the warehouse keeper or any person in their employ shall not,

(*a*) after the approval of the warehouse make any alteration therein without the previous consent of the Commissioner, or

(*b*) warehouse in or remove from a warehouse any liquor otherwise than as provided by these rules, or

(c) Privately remove or conceal any liquor either before or after it is warehoused.

CHAPTER IV

Import, Export, Transport and Possession of Denatured Spirit and Rectified Spirit or Absolute Alcohol

Denatured Spirit

[197]**32. Application for permit.—** Any person holding a licence for selling denatured spirit in wholesale, or Regimental Units of the armed services of India or Government Departments, may import the same into the State. The Industrial Units in the State may also be allowed to import such spirit on the recommendation of the Directorate of

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[194] Substituted by Notification No. Fin(Rev)/2-35/1/199/74 dated 18-2-1974, published in O. G. Series I No. 48 dated 18-2-1974.

[195] Inserted by Notification No. Fin(Rev)/2-35/11/74 dated 19-3-1975, published in O. G. Series I No. 52 dated 29-3-1975.

[196] Substituted by (Amendment) Rules, 2013, published in O.G. Series I No. 41 (Ext.) dated 10-01-2014.

[197] Substituted by Notification No. Fin(Rev)/2-35/49/75 dated 30-9-79, published in O. G. Series I No. 27 dated 6-10-1979.

Industries and Mines. The provision of rule 9 shall be applicable *mutatis mutandis* for issue of such permits.

33. Procedure on arrival.— On receipt of the consignment the importer shall at once notify its arrival to the Excise Inspector of the Taluka in which his licensed premises are situated and shall allow him to check the consignment and to examine and test the contents or take sample thereof for test.

If the spirit imported is not sufficiently denatured it will be denatured afresh by the importer at his expense in the presence of Excise Inspector.

Export

34. Export.— Provision of rules 12 and 13 shall be applicable *mutatis mutandis* for export of denatured spirit.

Transport

35. Transport from one place to another.— A permit for transport of denatured spirit under section 5 shall be in Form E-7A.

Possession

36. Permit for possession.— A permit for possession of denatured spirit by a person for private purposes in excess of the quantity prescribed under section 8 shall be granted in Form E-13.

37. Possession and use for industrial purposes.— Licence for the possession and use of denatured spirit for industrial purposes, for manufacturing varnishes, dyes, colours and the like, may be granted on application, by the Commissioner in such quantity as he may determine on consideration of the requirements of the applicant, on payment of a yearly fee of [198][Rs. 10000/-]. The licence shall be in Form E-14.

Rectified spirit or absolute alcohol

Import

38. Application for permit.— (1) Any person holding licence for manufacture of Indian made foreign liquor or for selling wholesale rectified spirit or absolute alcohol or Regimental Units of the armed services of India or Government Departments, may import rectified spirit or absolute alcohol after obtaining a permit therefor from the Commissioner.

(*2*) The manufacturers of Indian made foreign liquor may import rectified spirit or absolute alcohol under bond, but wholesale vendors thereof shall be permitted to import only on prepayment of duty.

(*3*) The provisions of Rules 5 and 9 shall be applicable *mutatis mutandis* for the application of permits respectively, in respect of import under bond and on prepayment of duty.

(*4*) The duty paid in respect of rectified spirit or absolute alcohol sold for medical purposes by any licensed vendor to the satisfaction of Commissioner shall be refunded.

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[198] (1) Substituted by Notification No. 1/4/03-Fin (R&C) dated 01-4-2003.

Export and Transport

39. Export and Transport.— The provision of rules regarding export and transport of denatured spirit shall be applicable to the export and transport of rectified spirit or absolute alcohol.

Possession

40. Permit for possession.— A permit for possession of rectified spirit or absolute alcohol under section 8 shall be in Form E-13.

CHAPTER V

Manufacture of Indian made foreign liquor

41. Licence for establishment of [199]distillery or brewery or winery.— Any person desirous of obtaining a licence to establish and work a distillery or brewery except wineries manufacturing wine with natural fermentation or winery for the purpose of manufacturing Indian made foreign liquor shall apply to the Commissioner.

The application shall be accompanied with a chalan for having credited into a Government Treasury a sum of [200][Rs. 20 lakhs] and a plan of the building with the description of the situation of the stills, apparatus, vessels and other utensils as the case may be and the estimated capacity of production and the cost of the project. The Commissioner shall if the Government approve, issue a licence in such form as may be prescribed by the Commissioner.

(2) Any person desirous of obtaining licence to establish winery for manufacturing wine with natural formentation shall pay on amount of [201][Rs. 35,000/-].

[202][(2A) Any person desirous of obtaining licence to establish pub brewery/ microbrewery for manufacturing beer for sale and consumption on the premises itself shall pay amount of [203][Rs. 2 lakh].

(2B) Any person desirous of obtaining licence to establish pub brewery/microbrewery for manufacturing beer for sale outside the premises in bottles/kegs shall pay an amount of [204][Rs. 4 lakhs].]

(3) The provision of sub-rule (1) regarding application and the matters including form of licence shall, *mutatis muntandis* apply to [205][sub-rules (2), (2A) and (2B)] above.

42. Validity of licence.— The licence shall be valid for one year and may be renewed on application by the Commissioner for a period not exceeding one year, if he is satisfied that sufficient progress has been made.

43. Licence for manufacture.— The licensee before starting the manufacture of liquor for which the licence is issued, shall apply to the Commissioner for the licence for manufacture with a certificate from health officer that there is no objection to the work

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[199] Substituted by Notification No. 1-1-2008 Fin(R&C) (B) dated 23-04-2008 published in O.G. (Ext. No. 4) Series I No. 3, dated 23-04-2008.
[200] Substituted by Notification No 1/3/2016-Fin (R&C)/2234, published in O. G. (Ext.) Series I No. 53 dated 31-03-2016.
[201] Substituted by Notification No 1/3/2016-Fin (R&C)/2234, published in O. G. (Ext.) Series I No. 53 dated 31-03-2016.
[202] Inserted by (Amendment) Rules, 2011, published in O.G. (Ext.) Series I No. 46 dated 11-02-2011.
[203] Substituted by Notification No. 1/3/2018-Fin (R&C)/642, published in O. G. Series I No. 50 (Ext. 3) dated 21-3-2018.
[204] Substituted by Notification No. 1/3/2018-Fin (R&C)/642, published in O. G. Series I No. 50 (Ext. 3) dated 21-3-2018.
[205] Substituted by (Amendment) Rules, 2011, published in O.G. (Ext.) Series I No. 46 dated 11-02-2011.

being carried on at the place, and a full description of the changes, if any, made either in the building or the plant shall be furnished. The Assistant Excise Commissioner or other officer duly authorized by him in this behalf shall inspect the plant and if he finds it according to the plan, shall forward the application to the Commissioner who shall issue licence for manufacture in Form E-15 on payment of fee. [206][“The licence shall be valid for a period of one year and may be renewed by the Commissioner for a period not exceeding five financial years”] on payment of the fee due before the expiry of the currency of the licence.

[207][**43A. Strength of liquor.—** The strength of liquor shall be as under:—

[208][i) Strength of IMFL shall not exceed 60% v/v.]

ii) Omitted vide notification No. 1/1/2000-Fin (R & C) (C) dated 26-04-2000.

iii) Strength of Beer:— Alcoholic strength of mild beer shall not exceed 5% V.V. or 8.77% proof spirit and strong beer shall exceed 5% V. V. or 8.77% proof spirit but does not exceed 8% V. V. or 14.03% proof spirit (*vide notification No. 1/1/2000 Fin (R & C) - I dated 31-03-2000).]

[209][**43B. Lease of the Licensed Premises etc.—** (1) The licensee holding a licence issued under rule 41 may lease the building and/or plant owned by him, or any part thereof, in respect of which he is holding such licence, to any person (hereinafter referred to as the “lessee of the licensee”) by executing a Deed of Lease so as to authorize him to utilise it for the purpose of manufacturing liquor.

(*2*) The licensee, if he desires to assign any or all of his rights, under the licence issued to him under rule 43, to the lessee of the licencee, shall apply in Form E-12B to the Commissioner along with:—

(*i*) a chalan for having credited into Government Treasury a sum of Rs. 10 lakhs;

(*ii*) a full description and layout plan of the building, plant, etc., alongwith the estimated capacity of production and the cost of the project.

(*iii*) a notarized copy of the Deed of Lease executed between the licensee and the lessee of the licensee; and

(*iv*) a notarized copy of the Certificate of incorporation issued by the Registrar of Companies, Memorandum of Association and Articles of Association alongwith the list containing the names and residential addresses of all the Directors and the resolution passed by the Board of directors, authorizing it’s representative, for executing the Deed of Lease, and for submitting Application on it’s behalf (in case the lessee of the licensee is a company);

OR

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[206] Substituted by (Amendment) Rules, 2021, by Notification No 2/10/2012-Fin(R&C)/Part-II/1018 dated 18-01-2021 published in O.G. (Ext. No. 3) Series I No. 42 dated 18-01-2021.

[207] Inserted by Notification No. 1/1/2000-Fin-(R&C)-I dated 31-3-2000 published in the Official Gazettes, Series No. 53 (Ext. No. 6) dated. 31-3-2000.

[208] Substituted by (Amendment) Rules, 2011, published in O.G. (Ext. No. 3) Series I No. 31 dated 07-11-2012.

[209] Inserted by (Amendment) Rules, 2013, published in O.G. Series I No. 41 (Ext.) dated 10-01-2014.

the notarized copy of the Certificate of Registration issued by the Registrar of Firms, Deed of Partnership along with the list containing the names and residential addresses of all the Partners (in case the lessee of the licensee is a Partnership Firm);

OR

An Affidavit-cum-Declaration containing a declaration by the lessee of the licensee that he is a sole proprietor (in case the lessee of the licensee is a sole proprietor); and

(*v*) Affidavits in Form E-12C and E-12D on non-judicial stamp papers duly sworn by the licensee and the lessee of the licensee, respectively.

(*3*) The Assistant Commissioner of Excise or other officer duly authorized by him in this behalf shall inspect the building and/or the plant, as the case may be, and if he finds it according to the plan, shall forward the application to the Commissioner who may issue a licence to the lessee of the licensee in Form E-15A, after being satisfied that the proposed manufacturing unit has the adequate equipment, staff, capacity and facilities to manufacture liquor, and the prescribed licence fees are paid.

(*4*) The licence issued under sub-rule (*3*) shall be valid for a period of one year and may be renewed during the currency of the lease, referred in sub-rule (*1*), on application to the Commissioner, for a period not exceeding one year, on payment of the same fee as specified under rule 43 for renewal of the licence before expiry of the currency of such licence.

(*5*) The lessee of the licensee shall not be a person disqualified to hold a licence under the Act and/or these rules.

(*6*) The licence granted under sub-rule (*3*) shall stand automatically suspended or cancelled, if the license issued to the licensee is suspended or cancelled as the case may be and the lessee of the licensee or the licensee shall not raise any claim for damage or loss on account of such suspension or cancellation.

(*7*) The licence granted under sub-rule (*3*) shall not be transferred by the lessee of the licensee.

(*8*) The licensee and the lessee of the licensee shall be jointly and severally responsible for all the acts of commissions and/or omissions on the part of the lessee of the licensee.

(*9*) The licensee shall be jointly responsible alongwith the lessee of the licensee for payment of all duties, taxes, fees, etc., payable by the lessee of the licensee to the Government.]

[210][43C. Licence to manufacture, possess and sell articles produced by a cottage industry by using alcoholic beverages.— (1) Any person desirous of obtaining a licence to manufacture, possess and sell articles produced by using alcoholic beverages such as liqueur chocolates and liqueur creams through his cottage industry shall apply to the Commissioner accordingly.

[210] Substituted by Notification No 1/3/2016-Fin (R&C)/2234, published in O. G. (Ext.) Series I No. 53 dated 31-03-2016.

(2) The application shall be accompanied with a challan for having credited into the Government Treasury a sum of Rs. 5,000/-, a plan of the premises with description of the situation of stills, apparatus, vessels and other utensils, as the case may be, the estimated capacity of production with the details of the cost of project and a certificate from the health officer certifying that there is no objection to the work being carried on at that place.

(3) The Commissioner shall inspect the premises and after being satisfied, may issue a licence in Form E-15B for a period of one year renewable for further period of one year before the expiry of the said one year, on payment of renewal fee of Rs. 5,000/-.]

44. Noxious materials not to be used.— The material to be used in distilling shall be of good quality and no ingredients noxious to health shall be used in distillation or be put into the spirits stored in the distillery.

45. Supervision of distillery.— The distillery or brewery or winery shall be under the immediate supervision of the inspecting officer appointed by the Commissioner for the purpose.

46. Accounts to be kept.— (*1*) Manufacturers shall keep regular account in the forms prescribed by the Commissioner and such accounts shall at all times, be open for inspection by the inspecting officer or by any other officer of the Excise Department authorized in this behalf by the Commissioner.

(*2*) Spirits in the distillery shall at all time be open to gauging and proof by any of the officers referred to in sub-rule (1).

[22*]**47. Distilleries to account for deficiency in stock.—** An account shall be taken of the distillery stocks at such intervals, not exceeding three months, and in such manner as the Commissioner may, from time to time, direct, and the distillers shall pay duty at the rate applicable to the Indian made foreign liquor, beer, wine, liquor and other excisable items as case may be on all spirits which are in excess of all allowance for wastages, which may be specified by the Government from time to time, by notification in the Official Gazette:

Provided that if it is proved to the satisfaction of the Excise Commissioner or such officer as he may appoint in that behalf, that any wastage in excess of the specified allowance of wastage could not have been prevented by the exercise of due care and precaution by the distiller, he may, by a written order, waive the duty on such wastage.

47A. Minimum production of spirit, beer, wine or liquors.— The production or yield of all type of spirits, beer, wines, liquors as the case may be, from the raw material used in a Distillery/Brewery/Winery or manufactory licensed under the Act or the rules made thereunder shall not be less than the quantity specified by the Government by notification in the Official Gazette from time to time.

48. Lights in distilleries etc.— The use by the distillers or his servants of naked lights of any description within the distillery is prohibited.

[211]**49. Permanent Staff.—** [212](1) (*i*) The Commissioner shall assign one or more members of the excise staff to supervise and assist the working of a distillery, brewery or winery taking into consideration the volume of the business undertaken by the distillery, brewery or winery. No member of the staff shall be of the rank higher than that of [213][Excise Officer or Superintendent of Excise]. The member holding the highest rank or who is the senior most shall be responsible to regulate and supervise the work of other members of the staff.

(*ii*) Every distillery, brewery or winery shall make adequate office arrangements within the precincts of the distillery, brewery or winery for the members of the excise staff to enable them to discharge their duties properly.

(*iii*) The members of the excise staff shall supervise the movement of incoming and outgoing excisable articles, the manufacture, storage, removal and transport of such articles after payment of the excise duty and other charges, if any, due thereon. In performing the said duties, the members of the staff will take care that the smooth running of the distillery, brewery or winery is not hampered;

(*iv*) The members of the excise staff shall assist the management of the distillery, brewery or winery in releasing from the bonded warehouse, in time, the alcohol and the other raw materials, if any, required in the process of manufacture. They shall also release, without undue delay, from the bonded warehouse, the excisable articles meant for consumption within the State and for export outside the State after securing the payment of excise duty and other charges, if any, due thereon and on production of necessary permits and other documents, if any;

(v) The excise staff, from time to time, as directed by the Commissioner shall draw the samples of the excisable articles manufactured by the distillery, brewery or winery and shall dispatch such samples duly sealed to the Public Health Laboratory specified by the Commissioner in this behalf for testing the contents of the excisable articles and to ensure that they confirm to the specification and do not contain any noxious materials;

(*vi*) In view of the aforesaid services rendered by the excise staff assigned to a distillery, brewery or winery, a fee corresponding to the pay, allowances, contribution towards pension or leave salary or any such benefit, of the said excise staff as intimated by the Commissioner, shall be payable by the said distillery, brewery or winery by depositing the said amount by chalan into the Government account under the appropriate head at the end of every month or at such period as may be directed by the Commissioner.

(*vii*) If as a result of the revision of pay or allowances or any benefit with retrospective effect, any amount becomes so payable to the Excise staff, the same shall also be payable by the distillery, brewery or winery within such time as may be directed by the Commissioner.

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[211] Substituted by Notification No. Fin(Rev)/20-3/Part/2/68 dated 6-4-1971, published in O.G. Series I No. 4 dated 22-4-1971.
[212] Substituted by Notification No. 1/23/80-Fin(R&C) dated 23-04-1984 published in O.G. Series II No. 5 dated 3-5-1984.
[213] Substituted by Notification No. 1/23/80-Fin(R&C) dated 1-04-1986, published in O.G. Series II No. 2 dated 11-1-1986.

(*2*) The distillery or brewery or winery shall provide quarters for the staff posted therein, with such accommodation as the Commissioner may approve. If suitable quarters are not available in the distillery or brewery or winery, the owner thereof shall rent in the neighbourhood necessary quarters for the accommodation of the same staff.

(*3*) If accommodation as required under sub-rule (*2*) cannot be provided for reasons beyond the control of the owner of the distillery or brewery or winery he shall make an alternative arrangement as may be required by the Commissioner.

50. Liquor to be gauged and proved before removal.— No liquor shall be removed from the distillery or brewery or winery until it has been gauged and proved by the inspecting officer. The gauging of liquor may be made either by actual measurement or by weighment.

51. Removal of liquor.— No liquor shall be removed from the distillery or brewery or winery otherwise than for warehousing or from any warehouse except on payment of duty or, when so permitted by the Commissioner, for export from the State.

52. Sale by manufacturers.— The licence for manufacture of Indian made foreign liquor shall cover the right to sell it only to licensed wholesale vendors. No additional licence for wholesale sales shall be necessary.

[214]CHAPTER V-A

Manufacture of rectified spirit, extra neutral, neutral spirit, absolute alcohol, grain spirit, malt spirit, grape spirit and additives

52-A. The provisions of Rule 41 to 52 shall *mutatis mutandis* apply to:—

(i) The manufacture of Rectified Spirit.

(*ii*) The manufacture of extra neutral alcohol by re-distillation.

(*iii*) The manufacture of absolute alcohol.

(*iv*) The manufacture of malt spirit/grape spirit.

(*v*) The manufacture of grain spirit.

(*vi*) The manufacture of additives and the like.

(vii) The sale of Rectified Spirit by the manufacturer thereof.

(viii) The sale of absolute alcohol/extra neutral alcohol by the manufacturer thereof.

(ix) The sale of malt spirit/grape spirit/grain spirit/additives thereof.

[215] [(*x*) The sale of concentrated alcoholic beverages/scotch imported by the manufacturer of high bouquet spirit.]

[216][“(xi) The manufacture of Cane Spirit”.]

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[214] Inserted by Notification No. 1/1/2000 Fin(R&C)-I dated 31-3-2000, published in O.G. Series I No. 53 (Ext. No. 6) dated 31-3-2000.

[215] Inserted by (Amendment) Rules, 2017, published in O.G. Series I No. 52 (Ext.) No. 2 dated 31-03-2017.

[216] Inserted by Notification No.1/8/2021 Fin(R&C)/1853 dated 09-09-2021, published in O.G. Series I No. 25 dated 16-09-2021.

CHAPTER VI

Bottling & Blending of Liquor

53. Conditions for licence.— (1) No bottling of any liquor shall be permitted except under a licence issued by the Commissioner.

(2) The licence shall be granted only to persons holding a licence for [217]wholesale of such liquor or to a licensed manufacturer thereof, on application to the Commissioner, stating the nature of the operation he desires to perform and the premises where such operations are to be performed.

(3) The Commissioner shall issue the licence in Form E-16 on payment of the fee and it may be renewed every year on payment of fee before expiry of the currency of the licence.

(4) When any operations of bottling are to be carried on by licensee, he shall give at least three days advance notice to the Excise Inspector in whose jurisdiction the premises are situated. [218]The provisions of Rule 16 *mutatis mutandis* shall be applicable to the bottled country liquor blended or not.

[219][“**53A. Establishment of visitor centre for tasting and sale of liquor**.—

(1) The manufacturer of liquor who is desirous of establishing a visitor centre in his manufacturing unit shall make an application to the Commissioner in Form E-15C alongwith such details as desired by the Commissioner and the following documents, namely:—

(i) Affidavit stating that applicant shall abide by the rules laid down under the Goa Excise Duty Act, 1964 (Act 5 of 1964) and Rules.

(ii) Location and layout plan of the Visitor Centre.

(2) The Commissioner, after making such inquiry as he thinks necessary with regard to the particulars stated in the application made under sub-rule *(1)* and after conducting site inspection of the proposed visitor centre and on receipt of fee of Rs. 25,000/- from the applicant, may permit in Form E-15D to establish visitor centre to allow the visitor to taste a liquor manufactured in his manufacturing unit and to sell such liquor in sealed/packed bottles not exceeding 1500 ml. to such visitor at such visitor centre.

(3) Licence granted under sub-rule *(2)* shall be subject to the following conditions, namely:—

(i) the total quantity of the liquor that may be sold to a visitor shall not exceed 1500 ml.;

(ii) the price to be charged for the liquor sold at the visitor centre shall not be less than the maximum retail price printed on the liquor bottle;

(iii) the visitor may be allowed to taste samples of various brands of liquor, however, the quantity of sample of each preparation shall not exceed 10 ml.;

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[217] Substituted by Notification No. Fin(Rev)/2-35/AR/723/68 dated 3-8-1968, published in Govt. Gaz. Series No. 20, dated 17-8-68.

[218] Added vide Notification No. Fin(Rev)/2-35/AR/723/68 dated 4-8-1968, published in Govt. Gaz. Series I No 20 dated 17-8-1968.

[219] Inserted by Notification No. 15/1/2019-Fin(R&C)/554 dated 08-05-2020, published in Govt. Gaz. Series I No. 6 (Ext. 4) dated 11-05-2020.

(iv) swallowing of liquor sample shall be strictly prohibited and the tasting of sample of liquor shall be restricted only to the following actions, namely:—

(a) swirling,

(b) smelling,

(c) sipping, and

(d) spitting.

(i) liquor which is used as a tasting sample and/or sold at the visitor centre in sealed/packed bottles shall be purchased by the manufacturer from the licenced distributor/wholesaler having valid licence and shall not sell it below maximum retail price.

(ii) the detailed record in respect of liquor used for the purpose of sampling shall be maintained alongwith complete details of visitors who tasted the liquor in Form E-15E.

(iii) the detailed account of the sale of liquor at the visitor centre shall be maintained in Form E-15F.

(4) Licence granted under sub-rule *(2)* shall be valid for a period of one year and it may be renewed for same period by the Commissioner on an application by the licensee before its expiry on payment of fee of Rs. 25,000 by the licensee.

Explanation:— For the purpose of this rule, "liquor" means a country liquor and Indian made foreign liquor."

Blending of Country Liquor

54. Conditions for licence.— Any [220]wholesale licensed vendor of country liquor desirous of blending thereof shall apply for licence to the Commissioner. The provisions of the rules regarding the bottling of liquor shall be applicable to the blending of country liquor.

CHAPTER VII

Tree Tapping

55. Conditions for tapping.— (1) No coconut tree, date tree, cajuri or other palmtree shall be tapped unless a licence therefore has been obtained from the Excise Inspector of the Taluka in which the trees are situated, and the trees have been marked and numbered in the manner specified in rule 61. The tree tax may be paid in monthly installments and the first installment shall be paid in advance before the licence is issued. When the trees to be tapped belong to the Government, the corresponding tree rent shall be paid alongwith the first installment of the tree tax.

(*2*) The tapping by a licensed tapper before the trees have been marked and numbered in the manner so specified, shall be deemed as a tapping without licence. However, in case of renewal of licence the tapping during the first two months without the trees being marked and numbered, shall not constitute an offence.

(*3*) The preparatory work and tapping of the trees non-marked and non-numbered during the first month of the licence shall not also constitute an offence.

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[220] Added vide Notification No. Fin(Rev)/2-35/AR/723/68 dated 4-8-1968, published in Govt. Gaz. Series I No. 20 dated 17-8-1968.

(*4*) All expenses for marking and numbering the tree shall be borne by the Government.

56. Procedure for licence.— [221](*1*) Any tapper desiring to tap the tree and draw toddy therefrom shall fill in a declaration in Form E-17, in triplicate, which shall be signed by him and in cases of trees belonging to any person other than the declarant countersigned by the owner of the trees or his authorized agent in token of his consent to the trees being tapped.

Provided firstly that no countersignature will be necessary on the declaration in respect of trees belonging to the Government.

Provided secondly that no licence under this rule shall be granted in cases where the period of tapping is less than three months.

Provided thirdly that the period of a licence granted under this rule shall never exceed a year and that such a licence will always expire on 31st day of December of the year in which the period of the licence commenced.

(*2*) The Form shall contain the following particulars:

(a) Name and address of the toddy tapper,

(*b*) Name of the property in which the trees are situated as well as its registration number,

(*c*) Number of trees to be tapped,

(*d*) Name of the owner of the trees.

(*3*) The declaration referred to in the preceding sub-rule shall be countersigned by the Excise Guard of the area who shall fill in the main part of the challan in Form E-18 and hand it over to the tapper together with the declaration. Both the forms shall be presented by the tapper to the Excise Station at least 8 days before the commencement of the tapping.

(*4*) The Excise Station on receipt of both the forms, shall, after tallying one with the other, fill in the remaining parts of the challan in Form E-18 and return to the tapper the part of the challan corresponding to the first monthly installment of the tax for the payment thereof in the Treasury.

(5) On payment of the first installment of the tax, a licence in Form E-19 shall be issued by the Excise Inspector and handed over to the tapper together with the two copies of the declaration in Form E-19 shall be issued by the Excise Inspector and handed over to the tapper together with the two copies of the declaration in Form E-17. One of the copies shall be given to the Excise Guard of the area and the other kept by the tapper in his possession.

(6) The licence issued shall be entered in serial order in a register in such form as may be prescribed by the Commissioner.

(7) All the challans issued during the day shall be entered in a daily sheet in Form E-20 and its total amount shall be checked with the total sum received in the Treasury.

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[221] Substituted by Notification No. Fin(Rev)/2-35/Part/1/2567/70 dated 2-12-1970, published in O.G. Series I No. 37 dated 10-12-1970.

57. Substitution of trees during the currency of licence.— When a tree dies or does not produce toddy during the currency of licence, it may be substituted by another one, under a fresh declaration in form model E-17 in which the cause of the substitution shall be indicated. The procedure for filling in and furnishing of declaration shall be the same as prescribed in sub-rules (1), (2) and (3) of rule 56. The markings and the numbers on the trees so substituted shall be the same as painted on the trees substituted for. The markings and the numbers on the trees substituted for shall be cancelled with diagonal lines.

58. Abandoning of tapping.— (1) If the tapper desires to abandon the tapping totally or partially during the currency of the licence, he shall follow the same procedure as prescribed in sub-rules (1), (2) and (3) of rule 56, filling in a declaration in Form E-17 at least 8 days before the tapping is intended to be abandoned. No countersignature of owner is necessary therein.

(2) When the tapping has been abandoned totally or partially, the respective challan in Form E-18 and the licence shall be cancelled. If the tapping is abandoned partially, new challan in Form E-18 shall be filled in for the payment of the remaining installments of the tax and the licence altered accordingly.

59. Licence to tap trees in addition to trees already licensed.— When the tapper desires to tap trees in addition to the trees for which licence has been already issued, he shall fill in a further declaration in Form E-17 and an additional licence shall be issued after observing the procedure set forth in sub-rules (1) to (5) of rule 56.

60. Renewal of licence.— For renewal of licence, the tapper shall follow the same procedure as prescribed in sub-rules (1), (2) and (3) of rule 56, filling in a declaration in Form E-17 at least 8 days before the expiry of the licence.

61. Marking and numbering of the trees.— The trees to be tapped shall be marked and numbered by the Excise Guard of the area with the numbers mentioned in the respective licence. The numbers shall be villagewise and painted every year.

62. The number of trees that can be tapped by a person when the toddy is used to be drunk as such.— When a person desires to tap [222]coconut trees or date-trees or cajuris to draw toddy therefrom for his and his family's own use to drink as such, the number of trees for which licence is to be granted shall not exceed five and shall be fixed by the Excise Inspector in accordance with the number of members of the tappers family.

62A. [223]**Sale of toddy.—** The licence for tapping of the trees and drawing toddy there from covers the right to sell it by wholesale only.

Tree–Rent

63. [224]**Rent.—** When the trees sought to be tapped belong to the Government, a tree rent shall be paid by the tapper at the rates fixed by the Commissioner with the previous approval of the Government for each kind of tree but not exceeding Rs. 5/- per coconut tree and Rs. 3/- for other trees per each month of tapping.

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[222] Inserted by Notification No. Fin(Rev)/2-35/AR/723/68 dated 3-8-1968, published in Govt. Gazette, Series I No. 20 dated 17-9-1968.

[223] Inserted by Notification No. Fin(Rev)/2-35/AR/723/68 dated 3-8-1968, published in Govt. Gazette, Series I No. 20 dated 17-9-1968.

[224] Substituted by Notification No. Fin(Rev)/CDL/1/71 dated 14-12-1971.

Penalties

64. Fines.— (*1*) The fine imposed under section 30, for tapping the trees or drawing toddy there from without license, shall not exceed five rupees per tree and for each month of tapping.

[225](2) If any installment of the trees tax is not paid within the month in which it is due or within such time as extended by the Government therefore, the tapper shall be liable to pay a penalty of Rs 0-10 ps. for the first ten days and Re. 1/- thereafter for each tree in addition to the tax due. If he fails to pay the fine and the tax due upto 15th day of the next following month the licence shall, unless the Commissioner grants an extension of time, be deemed as cancelled on the next following day and the Excise Guard of the area shall be informed accordingly in order to cancel the numbers marked on the respective trees. Fresh application for licence shall not be accepted from the tapper until the arrears of tree tax together with the fine are paid.

(3) If any tree belonging to the Government dies from over-tapping or careless tapping, either during the currency of the licence or within six months after its expiry, the tapper shall be liable to pay such compensation as may be fixed by the Commissioner. The amount of compensation shall not exceed Rs. 75/- for a coconut tree and Rs. 15/- for other palm-trees.

Manufacture of Country Liquor from Toddy

65. Entitlement to manufacture.— Only licensed toddy tappers are entitled to manufacture country liquor from toddy drawn from the trees for which he holds the licence.

66. Application for licence.— (1) The tapper desirous to manufacture liquor shall declare in Form E-17 the number of stills he proposes to work.

(2) The licence fee for manufacture shall be paid together with the first installment of the tree-tax and the licence for tapping shall refer to the number of stills he is licensed to work.

(3) A tapper having licence for tapping trees in two adjoining Talukas, shall declare in Form E-17 in which Taluka he shall work the stills.

(4) The licensee shall not work any still unless he declares to the Excise Guard of the area, the exact places where he intends to manufacture and store the liquor.

67. Strength of liquor.— The strength of liquor shall not exceed [226]25° under proof. The manufacturer shall not store the liquor manufactured by him in his residential premises, unless under a permit granted, on application, by the Excise Inspector.

The licence for manufacture of liquor covers the right to sell it [227]by wholesale only on payment of duty.

68. Keeping of register.— The licensee shall keep a register in which he shall give the following particulars.

(1) Quantity of juice produced;

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[225] Substituted by Notification No. Fin (Rev)/2-35/AR/723/68 dated 3-8-1968, published in Govt. Gazette, Series I No. 20 dated 17-8-1968.

[226] Substituted by Notification No. Fin (Rev)/CDL/1/71 dated 14/12/1971, published in O.G. Series I, No.

[227] Inserted by Notification No. Fin (Rev)/2-35/AR/723/68 dated 3-8-1968, published in Govt. Gazette Series I No. 20, dated 17-8-1968.

(2) Quantity of juice utilized for manufacture of liquor;

(3) Quantity of juice used for other purposes;

(4) Quantity and strength of liquor produced;

(5) Quantity of liquor sold; and

(6) Name and address of the buyer.

69. Removal of liquor.— The tapper shall not remove or transport liquor from the place of storage without transit permit in Form 21—issued by the Excise Guard of the area and unless the duty is paid.

69A. [228]Assessment of the quantity of country liquor to be manufactured.— The Commissioner may with the previous approval of the Government assess and fix the quantity of country liquor to be manufactured by toddy tapper from coconut trees, on average basis, and collect the duty on such quantity. Such duty shall be paid into the treasury by toddy tappers along with tree tax in monthly installments.

CHAPTER VIII

Manufacture of Liquor from Cashew Juice

70. Extraction of Juice.— (1) The juice from the cashew fruit shall be extracted only under the authority of a licence in Form E-22 granted by the Excise Inspector of the Taluka in which the cashew groves are situated.

(2) The application for the licence shall contain the following particulars:—

(*i*) Name of the owner or the tenant of the cashew groves;

(*ii*) Name of the groves and their situation;

(*iii*) Probable quantity of the juice he expects to produce.

71. Mode of selection of licensee.— The licence for the manufacture of liquor from cashew juice shall be granted on the basis of an auction to be held in the following manner.

(1) Every year there shall be an auction of the right to manufacture liquor from cashew juice in relation to any zone or zones, as between bidders who undertake to manufacture the maximum quantity of liquor from that zone.

(2) The licence shall be granted to the bidder who undertakes to manufacture the highest quantity of liquor of [229]25^{o} under proof or corresponding quantity of lesser strength.

(3) The amount of duty payable on the quantity of liquor undertaken to be produced by the bidder shall be paid by him in two equal installments. The first installment shall be paid on the spot as soon as his bid is accepted and the second installment within such time as may be prescribed by the Commissioner.

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[228] Inserted by Notification No. Fin (Rev)/2-35/AR/723/68 dated 3-08-1968, published in Govt. Gazette, Series I, No. 20 dated 17-8-1968.

[229] Substituted by Notification No. Fin(Rev)/CDL/1/71 dated 14-12-1971, published in Official Gazette, Series I, No. 38 dated 16-12-1971.

72. Procedure for auction.— (1) A notice announcing the hour and the date on which the auction shall be held shall be published in the Government Gazette and in local newspapers at least 15 days before the date fixed for auction.

(2) The auction shall be held before a Committee consisting of:

(i) The Commissioner;

(ii) The Assistant Excise Commissioner; and

(iii) The Excise Officer.

In the absence of any member, the Commissioner shall nominate the officer who shall substitute for the absentee member.

When the Commissioner is absent the Assistant Excise Commissioner shall take his place.

(3) For the purpose of the auction, all the cashew groves shall be grouped into zones and the minimum quantity of liquor to be produced from each zone shall be fixed by the Commissioner.[230]

(4) No bidder shall be admitted to the auction unless he makes a deposit, as earnest money of the amount not exceeding Rs.100/-, before the commencement of the auction for each zone. At the close of the auction the deposits made by the unsuccessful bidders shall be returned to them.

(5) If no bidder appears for the first auction or the offer is not accepted under the next succeeding sub-rule or any of the installment is not paid as prescribed by sub-rule (8) the auction shall be held for a second time after due notice has been published in the newspapers at least 8 days before the date fixed for auction. Thereafter, if the zones still remain unbidded or any installment towards the bid accepted in the second auction is not paid under the same sub-rule (8), the zones shall be disposed of by tender otherwise at the discretion of the Commissioner.[231]

The Commissioner shall in the form prescribed invite tenders for the zones remained unbidded in the first and second auctions. Every such tender shall accompany a receipt in the prescribed form for having deposited an amount of Rs. 100/- as earnest money. Separate tenders shall be submitted for each zone. The deposits made by the unsuccessful tenderers shall be returned to them.

(6) The Committee conducting the auction may at its discretion, refuse to accept the bid of any person on the ground that it is too low, or that such person has been convicted by a criminal Court or has previously been guilty of a breach of the conditions of a contract under the Act.

(7) If the highest bid is accepted by the Committee it shall be recorded and the signature of the bidder taken on the bidders list in token of his offer of that bid. No bid shall be allowed thereafter.

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[230] Inserted by Notification No. Fin(Rev)/2-35/AR/723/68 dated 3-8-1968, published in Govt. Gaz., Series I, No. 20 dated 17-8-1968.

[231] Substituted by Notification No. Fin(Rev)/2-35/GEN/2/103/69 dated 10-1-1974, published in O.G. Series I, No. 43, dated 24-1-1974.

(8) On failure of any successful bidder to comply with the provisions of any of the preceding sub-rules of this rule or to pay the first installment under sub-rule (3) of rule 71, the deposit of Rs. 100/- made by him under sub-rule (4) of this rule shall be forfeited. Failure to pay the second installment within the period prescribed by the Commissioner under sub-rule (3) of rule 71 the first installment paid shall be forfeited. Any loss in excise duty caused to the Government by reason of fresh auction as a result of non-payment of any of the installments, shall be recoverable from the bidder as an arrear of Land Revenue.

Explanation.— For the purpose of this sub-rule, loss means the amount obtained from the difference between the excise duty on the minimum quantity of liquor to be produced from each zone as fixed under sub-rule (3) and the price for which zone has been actually disposed off by auction, tender or otherwise after deducting any amount forfeited under this sub-rule.

73. Licence for manufacture of liquor.— After the duty has been paid, the successful bidder shall declare within five days therefrom to the Excise Inspector of the respective taluka the number of stills and the places where he shall work them. On payment of annual licence fee for the working of the stills and on approval of the place where he shall work them, the Excise Inspector shall grant him a licence in Form E-23.

74. Warehousing of liquor.— All stills of each zone shall be established and worked at only one place which shall be of easy access and where a house or a room is available nearby for warehousing the liquor. The warehouse shall be under double lock system, one key of which shall be retained by the licensee and the other by the Excise Guard of the area. All the liquor as soon as produced shall be removed to the warehouse.

75. Payment of duty.— In cases where the zones are disposed of by tender or otherwise in accordance with the provision of sub-rule (5) of rule 72, the amount of highest offer accepted shall, in the first instance, be collected immediately after the acceptance of the same. Thereafter if the duty assessed on the production in such zones exceeds the amount of the highest offer, the excess duty shall be collected. If, on the other hand, the duty assessed on the production in such zones is less than the amount of the highest offer no refund shall be admissible.[232]

In case of failure to pay the amount of the highest offer as aforesaid, the earnest money of Rs. 100/- shall be forfeited.

The provision of this rule and of sub-rule (5) of rule 72, shall *mutatis mutantis* apply to the zones disposed of otherwise than by auctions and tenders.

76. Buying or Selling of juice.— (1) The licensee shall be bound to buy the cashew juice for the price fixed by the Government at the place where he is authorized to work the stills for the manufacture of liquor. If he refuses to buy the juice or delays the buying in consequence of which the juice is damaged beyond its use for distillation he shall be ordered by the Assistant Excise Commissioner to pay the price of the juice to the owner thereof and pay into a Government Treasury, as a penalty, a sum not exceeding Rs.100/- within 8 days from the date of the order, failing which the Commissioner shall cancel the licence and confiscate the liquor in store. The price of the juice shall be paid to the owner thereof from the proceeds of the confiscated liquor.

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[232] Substituted by Notification No. Fin(Rev)/2-35/GEN/2/103/69 dated 10-1-1974, published in O.G. Series I, No. 43 dated 24-1-1974.

When the licence is cancelled in such cases, the Commissioner shall dispose of such zones for the distillation of liquor in the remaining period at his discretion subject to approval of the Government.

(1A) [233]The Excise Inspector shall not issue transport permit for transporting cashew liquor from the warehouse of the licensee for 1/3 of the quantity of cashew liquor manufactured, unless the licensee produces written statements from the juice suppliers to the effect that their dues towards the cashew juice have been cleared.

(1B) [234]The licensee shall be bound to pay the price of the cashew juice within fifteen days from the date of supply failing which interest at the current Bank rate on loans will accrue from the date of supply.

(2) If the owner of the juice mixes or permits to be mixed with the juice any substance or water to augment its quantity, he shall be liable to a penalty not exceeding Rs. 50/- to be levied by the Excise Inspector. In such case the licensed manufacturer may refuse to buy the juice.

(3) The owner or tenant of cashew groves is not bound to extract the juice from the cashew fruit, but once he extracts juice therefrom he is bound to sell it to the licensed manufacturer of the zone for the price fixed by the Government, unless he declares to and is authorized by the Excise Inspector to use it for purpose other than the distillation of liquor. The breach of the provision of this rule shall render the owner of the juice liable to a penalty not exceeding Rs.100/- to be levied by the Excise Inspector.

77. Diversion of cashew juice or cashew apples from one zone to the other.[235]— The transport or removal of the cashew juice or cashew apples [236]produced in the area of one zone to the area of the other zone is strictly prohibited. The breach of the provision of this rule shall render the owner of the juice liable to a penalty not exceeding Rs.100/- to be levied by the Excise Inspector.

78. Keeping of register.— (1) The licensed manufacturer shall keep a register containing the following particulars:

(i) Name of the cashew grove, if any;

(ii) Name of the owner or tenant of the cashew grove;

(iii) Registration number of the grove;

(iv) Quantity of cashew juice received from cashew grove;

(v) Quantity and strength of liquor produced in respect of each grove.

(2) The register shall be submitted to the respective Taluka Excise Station by the licensee not later than the end of June of the year for which the licence is granted. The breach of this rule, shall render the licensee liable to a penalty not exceeding Rs.100/- to be levied by the Excise Inspector.

79. Utensils, measures and testing instruments.— The licenced manufacturer shall possess all the utensils necessary for distillation including alcoholometer of Gayth Lussac

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[233] Inserted by Notification No. Fin(Rev)/CDL/1/71 dated 14-12-1971, published in O.G. Series I, No. 38 dated 16-12-1971.

[234] Inserted by Notification No. Fin(Rev)/CDL/1/71 dated 14-12-1971, published in O.G. Series I, No 38 dated 16-12-1971.

[235] Substituted by Notification No. Fin(Rev)/2-35/GEN/2/2714/69 dated 26-12-1970, published in Govt. Gazette, Series I, No. 40 dated 31-12-1970.

[236] Inserted by Notification No. Fin(Rev)/2-35/GEN/2/2714/69 dated 26-12-1970, published in Govt. Gazette, Series I, No. 40 dated 31-12-1970.

and measure of litres and its multiples. The breach of this rule shall render the licensee liable to a penalty not exceeding Rs.100/- to be levied by the Excise Inspector.

80. Strength of liquor.— The strength of liquor produced shall not exceed 25^0 under proof.[237]

81. To whom the manufacturer can sell.— The licence for manufacture covers the right to sell the liquor on payment of duty by wholesale only.[238]

82. Register of sale.— The licensee shall keep also a register of sale in which he shall enter the name and address of the buyer, quantity and strength of liquor sold and the date on which sale took place.

83. Removal of liquor.— No liquor shall be removed from the warehouse or transported therefrom unless under a transit permit issued by the Excise Guard of the area.

84. Disposal of liquor.— The licensed manufacturer shall dispose of the liquor stored in the warehouse before the end of December of the year for which the licence has been granted [239]or within such time as may be prescribed by the Government, unless he obtains licence or permit for sale or possession as the case may be.

85. Licence for manufacture of liquor from juice of sugarcane, pineapples, etc. — The licence for manufacture of liquor from juice of sugarcane, pineapples, etc. or any other fruit or raw material shall be granted by the Commissioner on such terms or conditions as he may specify subject to approval of the Government.

85A. Manufacture of country liquor.[240]— The provisions of rules 41 to 52 shall be applicable *mutatis mutandis* to distilleries licensed to manufacture country liquor from raw materials other than toddy or cashew juice as well as to Government distilleries situated at Daman and Diu when they are leased to private persons to manufacture country liquor.

CHAPTER IX

Import, Export, Transport and Possession of Country Liquor

Import or Export

86. Import or export of country liquor.— A licence to import or export country liquor into or from the State shall be in Form E-2.

87. Application for permit.— When any licensed wholesale vendor of country liquor or manufacturer [241]desires to import or export country liquor into or from the State, he shall present a written application to the Commissioner containing *mutatis mutandis* the particulars prescribed for the import or export as the case may be, of Indian made foreign liquor. The permit may be granted if there are no reasons to refuse the same.

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[237] Substituted by Notification No. 1/1/97-Fin(R&C)(B) dated 2-4-1997, published in O.G. Series I, No. 52 (Ext-5) dated 2-4-1997.

[238] Substituted by Notification No. Fin(Rev)/CDL/1/71 dated 14-12-1971, published in O.G. Series I, No. 38 dated 16-12-1971.

[239] Inserted by Notification No. FD/F-111/2-35/part/3053/66 dated 2-2-1966, published in Govt. Gaz., Series I, No. 45, dated 3-2-1966.

[240] Inserted by Notification No. Fin(Rev)/2-35/AR/723/68 dated 3-8-1968, published in Govt. Gazette, Series

[241] Substituted for the word "person" by Notification No. Fin(Rev)/2-35/AR/723/68 dated 3-8-1968 published in Official Gazette, Series I No. 20 dated 17-8-1968.

Transport

88. Transport of country liquor.— A permit for transport of country liquor under section 5 shall be granted in [242]Form E-7A.[243]

88B. Transport of country liquor for personal consumption.[244]— The provisions of rule 19B shall *mutatis mutandis* apply to permits issued for taking country liquor for personal consumption outside Goa.

89. Permit for possession beyond limit of retail sale.— (1) Any person desirous of obtaining a permit for the possession of country liquor under section 8 shall make an application in Form E-8 stating:

(a) the quantity required and the date on which it is to be purchased;

(b) the occasion which renders the purchase necessary;

(c) the place where the liquor is to be consumed.

(2) The permit shall be granted in Form E-9.

CHAPTER X

Licences for sale

Licences for wholesale and retail sale of any Liquor other than Denatured Spirituous Preparations, Denatured Spirit and Rectified Spirit or Absolute Alcohol[245]

90. Application and procedure for licence.— (1) An application for a licence for wholesale or retail sale of liquor other than denatured spirit preparation, denatured spirit, rectified spirit or absolute alcohol shall be made to the Commissioner in Form E-28.[246]

(2) The Commissioner, after making such enquiry as he thinks necessary with regard to the particulars stated in the application, may grant a licence applied for.[247]

(3) The Commissioner will, however, not be bound to grant a licence applied for and may for reasons to be stated in the application, may grant a licence applied for.

(4) [248][ ] [249][“(a) No licence shall be granted to an applicant if the premises in which he proposes to open a liquor shop is situated within shortest accessible distance of one hundreds meters from an educational institution or a place of worship.”;]

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[242] Substituted by Notification No. Fin.(Rev.)/2-35/part/3-33-73(B) dated 21-10-1974, published in O. G. Series I No. 30 dated 24-10-1974.

[243] Substituted by Notification No. 1/1/97-Fin(R&C)(B) dated 2-4-1997, published in O.G. Series I, No. 52 (Ext-5) dated 2-4-1997.

[244] New rule inserted by Notification No. Fin.(Rev.)/CDL/1/71 dated 14-12-1971, published in O.G. Series I, No. 38 dated 16-12-1971 and renumbered as 88B by Notification No. Fin.(Rev.)/2-35/4/74 dated 30-7-1974.

[245] Substituted by Notification No. Fin.(Rev.)/2-35/49/75 dated 29-12-1976, published in O. G. Series I, No. 42 dated 13-1-1977.

[246] Substituted vide Notification No. 14/9/79-Fin.(R&C) dated 24-3-1980, published in O. G. Series I, No. 1 dated 3-4-1980.

[247] Substituted vide Notification No. 14/9/79-Fin.(R&C) dated 24-3-1980, published in O. G. Series I, No. 1 dated 3-4-1980.

[248] Substituted vide Notification No. 2/3/97-Fin.(R&C) dated 24-9-1990.

[249] Substituted by Notification No. 2/10/2012-Fin(R&C)/Part-II/518 dated 17-09-2020 published in O. G. Series I, No. 25 (Ext. 2) dated 18-09-2020.

(b) Omitted[250]

(c) [251][Omitted]

(d) [252][ ] [253][Omitted]

(iv) [254] [ ]

[255] [(e) (*i*) No licence shall be granted to an applicant for retail sale of liquor in sealed bottles, if the premises in which he proposes to open liquor shop is located within the limits of the prohibited area.

(*ii*) No renewal of licence shall be granted to an applicant who is holding such licence for retail sale of liquor in sealed bottles, if his liquor shop is located within the limits of the prohibited area.

Explanation:— For the purpose of clause (*e*) 'prohibited area' means the area other than the area belonging to the Defence Establishment, where direct entry to any person is prohibited or restricted due to security reasons or otherwise.].

[256] "(f) [257]No license shall be granted to an applicant for sale of liquor, if the premises in which he proposes to open liquor shop is located on a State Highway or a National Highway".

Provided that a licence may be granted by the Commissioner with prior approval of the Government, subject to such conditions as the Commissioner may deem fit to impose in this regard, to open a liquor shop,-

(i) if such liquor shop is located beyond 100 meters from the centre of the State Highway or the National Highway and such liquor shop, its hoarding, display board and advertising board are not visible from such State Highway or National Highway; or

(ii) if such liquor shop is located in a building situated adjacent to the State Highway or the National Highway, other than on the ground floor of such building and such liquor shop, its hoarding, display board and advertising board are not visible from such State Highway or National Highway".

(g) [258]No licence for wholesale of any liquor or retail sale of any liquor in sealed bottles, [259]["within the State of Goa, except on the airport",] shall be

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[250] Substituted vide Notification No. 2/3/97-Fin. (R&C) dated 24-9-1990.

[251] Omitted by Notification No. 2/10/2012-Fin(R&C)/Part-II/518 dated 17-09-2020 published in O. G. Series I, No. 25 (Ext. 2) dated 18-09-2020.

[252] Inserted by (Amendment) Rules, 2013, published in O.G. Series I No. 39 (Ext.) dated 02-01-2013.

[253] Omitted vide Notification No. 1/2/2021-Fin(R&C)/1525 dated 22-06-2021, published in O.G. Series I, No . 12 (Ext. 4) dated 23-06-2021.

[254] Substituted by (Amendment) Rules, 2014, published in O.G. Series I No. 45 dated 06-02-2014.

[255] Inserted by (Amendment) Rules, 2013, published in O.G. Series I No. 12 dated 20-06-2013.

[256] Inserted by (Amendment) Rules, 2015, published in O.G. Series I No. 17 dated 23-07-2015.

[257] Substituted by Notification No. 2/10/2012–Fin(R&C)/Part II/653 dt. 4-8-2016 published in O.G. Series I No.18 (Ext.) dated 04- 08-2016

[258] Inserted by Notification No. 2/10/2012–Fin(R&C)/Part II/653 dt. 4-8-2016 published in O.G. Series I No.18 (Ext.) dated 04- 08-2016

[259] Substituted by Notification No. 1/2/2023-Fin(R&C)(A)3744 dated 14-08-2023 published in O. G. Series I, No. 19 (Ext.3) dated 14-08-2023.

granted unless the applicant himself or his parents is/are continuously residing in the State of Goa at least for a period of twenty- five years immediately before the date on which the applicant makes application for such licence.

Explanation: In case the applicant is a partnership firm or a company or a registered society, then all the partners or directors or members of such partnership firm or company or society, as the case may be, or their parents shall be continuously residing in the State of Goa at least for a period of 25 years immediately before the date on which application for licence is made to the Commissioner.

[260]["(h) No licence shall be granted to the applicant who is having any criminal record or criminal case registered against him under any law for the time being in force. In case any licensee is convicted for any criminal case against him under any law for the time being in force after grant of licence, then such licensee shall forthwith intimate the Commissioner about such conviction and get the licence transferred in the name of some other person within a period of three months from the date of his conviction, failing which, his licence shall be cancelled.";]

[261]["(i) No licence for wholesale and retail sale shall be granted in the same premises."]

Provided that a licence may be granted by the Commissioner with prior approval of the Government in the derogation of the above restrictions contained in clauses [[262](a) and (e)][263] to a hotel or restaurant [264][or such premises for retail sale/wholesale of foreign liquor or Indian made foreign liquor or country Liquor in sealed bottles][or for consumption on the premises][265] which the Government consider proper with a view to promote Tourism in the State[266][;]

[267] [Omitted

[268][ ] [269][Omitted]

(4A) The provisions of clauses (g) and (h) of sub-rule (4) shall be applicable also to any application for a licence made to the Commissioner on or before 04-08-2016, but no licence has been granted thereto.

(5) There shall be the following types of licences for sale of foreign liquor, Indian made foreign liquor and country liquor, namely[270]:—

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[260] Substituted by Notification No. 2/10/2012-Fin(R&C)/Part-II/518 dated 17-09-2020 published in O. G. Series I, No. 25 (Ext. 2) dated 18-09-2020.

[261] Inserted by Notification No. 2/10/2012-Fin(R&C)/Part-II/518 dated 17-09-2020 published in O. G. Series I, No. 25 (Ext. 2) dated 18-09-2020.

[262] Substituted vide Notification No. 1/2/2021-Fin(R&C)/1525 dated 22-06-2021, published in O.G. Series I, No. 12 (Ext. 4) dated 23-06-2021.

[263] Substituted by Notification No. 1/2/2023-Fin(R&C)(A)3744 dated 14-08-2023 published in O. G. Series I, No. 19 (Ext. 3) dated 14-08-2023.

[264] Substituted vide Notification No. 2-3-87-Fin(R&C) dated 24-9-1990, published in O. G. (Ext.-2) Series I, No. 25 dated 25- 9-1990.

[265] Substituted vide Notification No. 1/14/98 - Fin(R&C) dated 14-10-1998.

[266] Substituted by (Amendment) Rules, 2013, published in O.G. Series I No. 39 (Ext.) dated 02-01-2013.

[267] Substituted vide Notification No. 1/2/2021-Fin(R&C)/1525 dated 22-06-2021, published in O.G. Series I, No. 12 (Ext. 4) dated 23-06-2021.

[268] Inserted by (Amendment) Rules, 2015, published in O.G. Series I No. 52 (Ext. No. 4) dated 31-03-2015.

[269] Substituted vide Notification No. 1/2/2021-Fin(R&C)/1525 dated 22-06-2021, published in O.G. Series I, No. 12 (Ext. 4) dated 23-06-2021.

(i) Licence for wholesale of foreign liquor, Indian made foreign liquor or country liquor;

(ii) Licence for retail sale of foreign liquor, Indian made foreign liquor or country liquor for consumption in the premises; and

(iii) Licence for retail sale of foreign liquor, Indian made foreign liquor or country liquor in sealed bottles.

(6) On receipt of the sanction, the Excise Inspector in whose jurisdiction the premises of the applicant are situated shall issue licence in Form E-24, Form 25-A as may be applicable.[271]

(7) The licence fee shall be paid by the licensee in two equal installments, first, before issue of licence and the second in the first month of the second semester of the financial year.

(8) When the business is started in the course of the second semester only half of the annual fee shall be payable.

(9) The Commissioner may, if he is satisfied that the financial conditions of licensee so requires authorise the retail vendors to pay the fee in four equal installments, each in the first month of each quarter of the financial year.

[272](10) The Commissioner may, if he is satisfied that sufficient and good reason exist, for authorizing additional points for effecting sale in the licensed premises meant for consumption of foreign liquor only may grant additional such points on an application made by the licensee.

[273](11) No licensee having a licence for retail sale of Indian made foreign liquor and country liquor and or Foreign Liquor for Consumption on premises shall carry out the business in the "name and style" which denotes any religious name."

90 A- Deleted.[274]

91. Period of licence and its renewal[275]— (i) [276]["Licences for sale other than occasional licences shall be valid for a period of one year and may be renewed by the Commissioner for a period not exceeding five financial years"] The application for renewal shall be made to the Commissioner within 15 days before the expiry of licence. If the application is granted, the first installment shall be paid in advance before the licence is renewed.

(ii) The Excise Inspector shall within 8 days from the expiry of the licence issue notices in the form prescribed by the Commissioner to those licensed vendors who have not submitted their applications for renewal within the time prescribed under sub-rule (i).

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[270] Substituted by Notification No. Fin.(Rev.)/CDL/1/71 dated 14-12-1971 published in O. G. Series I, No. 38 dated 16-12-1971.

[271] Substituted by Notification No. Fin. (Rev.)/2-35/49/75 dated 29-12-1976, published in O.G. Series I, No. 42 dated 13-1-1977.

[272] Inserted by Notification No. 11/1/2000-Fin(R&C)-I dated 31-3-2000 published in O.G. Series I No. 53 (Ext. 6) dated 31-3-2000.

[273] Inserted by Notification No. 32/1/2004-Fin(R&C)/Part dated 26-6-2009 published in O.G. Series I No. 14 dated 2-7-2009.

[274] Deleted by Notification No. 14/9/79-Fin.(R&C) dated 24-3-1980, published in O.G. Series I, No. 1 dated 3-4-1980.

[275] Substituted by Notification No. Fin.(Rev.)/CDL/1/71 dated 14-12-1971, published in O.G. Series I, No. 38 dated 16-12-1971.

[276] Substituted by Notification No. 2/10/2012-Fin(R&C)/Part-II/1018 dated 18-01-2021, published in O.G. Series I, No. 42 (Ext. 3) dated 18-01-2021.

(iii) If the licensed vendor who has been served with a notice under sub-rule (ii) fails to apply for renewal within 8 days of service of such a notice, the licence shall automatically stand cancelled.

92. Occasional licence.— Occasional licences for the retail sale of liquor shall be granted only for stalls in connection with public entertainments of a temporary nature and such other public gatherings. The licences shall be issued by the Excise Inspector in whose jurisdiction the stalls are established on payment of the respective fee fixed in the Schedule. Occasional licences for retail sale of liquor shall be granted by the Assistant Excise Commissioner for the nights from 9 p.m to 5 a.m. for stalls or bars in connection with ballroom dances on payment of the fee.[277]

[278]**[92A. *Seasonal licence*.—** A seasonal licence for retail sale of liquor for consumption in the premises may be granted by the Excise Inspector under whose jurisdiction the shacks are established on payment of such fee as may be specified by the Government by notification in the Official Gazette, for a period not exceeding five tourist seasons commencing from the month of October ending in the month of May, for a private beach shack or other beach shack regulated by Tourism Department, subject to the condition that the applicant shall possess all required permissions/approvals from the Goa Coastal Zone Management Authority, the Tourism Department and the Local Authority.".]

Licences for Wholesale and Retail Sale of Denatured Spirituous Preparations, Denatured Spirit and Rectified Spirit or Absolute Alcohol.[279]

93. Licence for wholesale and retail sale.[280]— Licence for wholesale or retail sale of denatured spirituous preparations, denatured spirit and rectified spirit or absolute alcohol shall be issued by the Excise Inspector of the Taluka in which the premises of the vendor are situated with the previous sanction of the Commissioner. "The rules 90 and 91 *mutatis mutandis* shall be applicable in respect of application for licence and payment of the fee thereof. The licences for wholesale or retail sale of rectified spirit or absolute alcohol shall be granted only to chemists and druggists or to any registered public undertaking or their agents for distribution thereof to Industrial or other units or licensed vendors in this State". [281]["The provisions of rule 90 except clause (g) of sub rule (4) thereof and rule 91 mutatis mutandis shall be applicable in respect of application for licence and payment of the fee thereof."]

94. Bottling.— The licence for wholesale shall cover right to bottle denatured or rectified spirit or absolute alcohol. The provision of rule 53(4) shall be applicable for the bottling thereof.

[277] Substituted by Notification No. Fin.(Rev.)/2/35/15/75 dated 13-4-1976 published in O.G. Series I, No. 4 dated 23-4-1976.

[278] Inserted by Notification No. 2/6/2020-Fin(R&C)1471 dated 10-06-2021 published in O.G. Series I, No.1 1 (Ext. 2) dated 11-06-2021.

[279] Substituted by Notification No. Fin. (Rev.)/2-35/49/75 dated 29-12-1976 published in O.G. Series I, No. 42 dated 13-1-1977.

[280] Substituted by Notification No. Fin.(Rev.)/2-35/49/75 dated 29-12-1976 published in O.G. Series I, No. 42 dated 13-1-1977.

[281] Substituted by Notification No. 2/6/2020-Fin(R&C)/1471 dated 10-06-2021 published in O.G. Series I, No. 11 (Ext. 2) dated 11-06-2021.

95. Limit of retail sale.— The limit of retail sale of denatured and rectified spirit or absolute alcohol to an individual for private purposes shall not exceed respectively, six and two quart bottles.

General Provisions

96. Prohibition of sale.— (1) No licensed vendor and no person in the employ of a vendor and acting on his behalf shall sell or deliver any liquor—

(a) to drivers and conductors of motor buses, taxies and lorries, when on duty, or

(b) to persons known or believed to be intoxicated, or

(c) to persons known or suspected to be about to take part in a riot or disturbance of the public place.

(2) No liquor shall be sold in exchange of any commodity or article or any other goods.

(3) No person shall pay salary, totally or partially, to any worker or labourer in form of liquor.

97. Warehouses for licensed vendors.— No licensed vendor shall establish warehouse for storage of liquor at places other than the premises on which he is licensed to sell liquor, without the permit issued by the Excise Inspector of the Taluka in which such premises are situated. No warehouse other than the bonded warehouse shall be permitted to establish in Taluka other than in which such premises are situated. No warehouse shall have any connecting link with residential premises.

98. Prohibition of employment by the licensee.— No licensed vendor shall employ on his licensed premises person—

(a) Under the age of 18 years, or

(b) Suffering an infectious disease.

99. Days and hours during which licensed premises may be kept open.— [282][“(1) The licenced premises for retails sale of Foreign Liquor, Indian made foreign liquor or country liquor for consumption on the premises may be kept open from 9.00 a.m. to 11.00 p.m. only.”;]

(2) All other licensed premises for sale of liquor may be kept open from 08.00 hrs. to 21.00 hrs.

[283][(2A) The Government may allow sale of liquor beyond the timings as specified in sub-rules (1) and (2) on payment of additional fee, as notified.”;]

(3) The Government may allow the sale of liquor after the prescribed hours for special reason or in special cases.

(4) The Government may, if it is satisfied that it is necessary in the public interest, direct that in any local area licensed premises shall be closed on such days or such hours as may be specified in this regard.

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[282] Substituted by Notification No. 1/1/2008-Fin(R&C) dtd. 2-3-2009 published in O.G. Series I No. 49 dtd. 5-3-2009.
[283] Inserted by Notification No. 1/1/2008-Fin(R&C) dtd. 2-3-2009 published in O.G. Series I No. 49 dtd. 5-3-2009.

(5) The vendor shall keep his licensed premises, other than the Hotels, Restaurants and Clubs, closed for sale of liquor one day in every week at his choice after the approval by the Excise Inspector. The day of closure shall be indicated in the licence.

[284]["Provided that the Government may allow licenced premises to be kept open on weekly closure day, except on such day as declared as "dry day", on payment of surcharge as notified by the Government.";]

[285]["(6) The premises having "occasional licence" for retail sale of Indian Made Foreign Liquor, Country Liquor and/or Foreign Liquor, for consumption, shall be kept open from 9.00 a.m. to 11.00 p.m. only. The Government may allow such premises to be kept open beyond said timings on payment of additional fee as notified.";]

[286]["(7) On airport, the licensed premises for retail sale of liquor may be kept open for 24 hours."]

100. Licensed premises for sale of liquor shall not have connecting link with residential premises.— No licensed premises for sale of liquor shall have any connecting link with residential premises.

101. Accounts of transactions.— (1) Every licensed vendor shall keep true account of the daily transactions stating:

(a) Quantity and strength of liquor purchased or taken into the premises for sale;

(b) Quantity and strength of liquor sold or delivered or removed;

(c) Balance at the end of each month.

(2) After 7 days after close of each month, every licensee shall submit to the Commissioner of Excise a monthly return showing the quantity of dutiable goods received, the quantity remained on payment of duty and such other relevant particulars as above.[287]

(3) Non-compliance of records and submission of accounts of transaction will amount to an offence under the Act which may attract suspension of licence in extreme cases.[288]

101-A- How registers and stock accounts to be maintained.— (1) Where any person is required by these rules to maintain any register or stock account in respect of goods manufactured or stored by him, he shall—

(i) at the time of making any entry, insert the date when the entry is made.[289]

(ii) correctly keep such account or register in the manner required and shall not cancel, obliterate or alter any entry therein, except for correction of any errors, with the sanction and in the presence of the proper officer or the officer-in--charge, as the case may be, and shall not make any entry thereof which is untrue in any particulars;

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[284] Inserted by Notification No. 1/1/2008-Fin(R&C) dtd. 2-3-2009 published in O.G. Series I No. 49 dtd. 5-3-2009.
[285] Inserted by Notification No. 1/1/2008-Fin(R&C) dtd. 2-3-2009 published in O.G. Series I No. 49 dtd. 5-3-2009.
[286] Inserted by Notification No. 1/2/2023-Fin(R&C) (A)/3744 dated 14-08-2023 published in O.G. Series I No. 19 (Ext. 3) dated 14-08-2023.
[287] Inserted vide Notification No. 1/1/97-Fin.(R&C)(B) dated 2-4-1997.
[288] Inserted vide Notification No. 1/1/97-Fin.(R&C)(B) dated 2-4-1997.
[289] New rule-added by Notification No. 1/1/97-Fin.(R&C)(B) dated 2-4-1997.

(iii) keep the account of Register at all times ready for inspection of the Excise Officer and shall permit any such officer to inspect it and make any such minute therein or any extract therefrom, as the officer thinks fit, and shall, at any time, if demanded, send that minute or extract to that Officer.

(2) Any person who fails to enter the required particulars within the time specified in the relevant rules, or who fails to keep such account or register, as the case may be, or to deliver it upto Excise Officer on demand or who obstructs or hinders such officers in making any minute therein or extract therefrom or conveys away or conceals it, or destroys or tears out any leaf therefrom, or makes any false entry therein or fraudulently alters any entry therein shall be liable to a penalty which may extend to two thousand rupees and all the goods of which due entry has not been made in such account or register shall be liable to confiscation.

102. Persons debarred from holding licences without the previous sanction of the Government.— Save with the express permission in writing of the Government,—

(1) No person holding or having an interest in a licence for the manufacture of Indian made foreign liquor in a Taluka may hold or possess any interest in a licence for the retail sale of country liquor in the same Taluka.[290]

(2) No person shall hold or have an interest in two or more shops for the wholesale or retail sale of the same kind of liquor in the same city or town or village, [291][“except for retail sale of liquor on the airport”.]

(3) Deleted.[292]

103. Sign-Board.— A sign-board shall be affixed to the front of every licensed premises for sale of liquor showing the nature and number of licence, stating clearly whether the premises are licensed to sell foreign or Indian made foreign liquor or country liquor. The licence shall be hung in a conspicuous place within the premises.

104. Transfer of a licence or a shop.— (1) A licence granted under Rule 90 to an individual or an association of individuals such as a firm and a legal person such as a company is purely personal and is not transferable.[293]

(2) The Commissioner may, however, on an application under this sub-rule by a person succeeding otherwise than by testamentary succession to the estate or any part of the estate of a person holding a licence, permit such person the use of the licence despite the location of the premises within prohibited limits specified in Rule 90 and in that case call for the licence and change the name of licensee by incorporating the name of the person so succeeding.

(3) No liquor shop shall be transferred from one licensed premises to another premises unless the licensee has obtained previous written permission to do so from the

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[290] Substituted vide Notification No. 2/3/87 Fin.(R&C) dated 12-11-1990.

[291] Inserted by Notification No. 1/2/2023-Fin(R&C) (A)/3744 dated 14-08-2023 published in O.G. Series I No. 19 (Ext. 3) dated 14-08-2023.

[292] Deleted by Notification No. Fin.(Rev.)/CDL/1/71 dated 14-12-1971, published in O.G. Series I, No. 38 dated 16-12-1971.

[293] Substituted vide Notification No. Fin.(R&C)/2-35/23/Part/1/72 dated 22-10-1980, published in O. G. Series I No. 31 dated 30-10-1980.

Commissioner and while granting such permission the Commissioner shall have due regard to the restrictions specified in Rule 90.

(4) No liquor shop shall be transferred by any licensee to another person unless such person has procured a written permission from the Commissioner to do so or procured a valid licence therefor. The Commissioner may permit the continuance of the liquor shop in the premises in case of such transfers despite the location of the premises within prohibited limits specified in Rule 90.

(5) When a licence has been granted to an association of individuals, no new individual shall be admitted to the said association without the written permission from the Commissioner.

(6) The Commissioner shall enter the description of the new premises in the licence whenever a liquor shop is transferred from one licensed premises to another licensed premises.

(7) The provisions of this rule shall *mutatis mutandis* apply to licences issued under rules, 41, 43, 53 or 54.

[294] **["*104-A. Assignment of Licence.—*** *(1)* The licensee holding a licence specified in clause (ii) or (iii) of sub-rule (5) of rule 90 may assign such licence to any person by executing a Deed of Assignment with such person (hereinafter referred to as the "assignee") and by obtaining prior permission of the Commissioner.

(2) An application for assignment of licence shall be made by the licence holder to the Commissioner in Form E-28 A hereto which shall be accompanied with the following documents, namely:—

(i) a challan for having credited into the Government Treasury an amount equivalent to 20 percent of the licence fees payable for retail sale of foreign liquor, Indian made foreign liquor or country liquor.

(ii) a notarized copy of the Deed of Assignment executed between the licence holder and the assignee; and

(iii) a notarized copy of the Certificate of Incorporation issued by the Registrar of Companies, Memorandum of Association and Articles of Association along with the list containing the names and residential addresses of all the Directors and the resolution passed by the Board of Directors authorizing it's representative for executing the Deed of Assignment (in case the assignee is a company);

OR

(iii) a notarised copy of the Certificate of Registration issued by the Registrar under the relevant law and Memorandum of Association (in case the assignee is a society);

[294] Inserted vide Notification No. 2/7/2020-Fin(R&C)/872 dated 10-10-2022 published in O.G. Series I No 27 (Ext. 5) dated 11-10-2022.

OR

(iii) the notarized copy of the Certificate of Registration issued by the Registrar of Firms, Deed of Partnership along with the list containing the names and residential addresses of all the partners (in case the assignee is a Partnership Firm).

(iv) Affidavits in Forms E-28 B and E-28 C hereto on non-judicial stamp paper duly sworn by the licence holder and the assignee, respectively.

(v) An Affidavit cum No Objection Certificate duly sworn by the owner of the premises in case the licensed premises is not owned by the licence holder/assignee.

(3) The Commissioner may issue a permission for assignment of licence in Form E-28 D hereto after being satisfied with the documents submitted by the licence holder and assignee subject to provisions of this rule.

(4) The permission granted under sub-rule *(3)* shall be valid for a period of one year which may be renewed for a period not exceeding one year during the currency of the licence and such Deed of Assignment referred in sub-rule *(1)*, on application made by the licence holder to the Commissioner and upon payment of fee equivalent to 20 percent of the fee payable for renewal of licence for retail sale of foreign liquor, Indian made foreign liquor or country liquor before expiry of the currency of such licence.

(5) The assignee shall not be a person disqualified to hold a licence under the Act and/or these rules.

(6) No assignment of licence of shall be granted to the assignee who has not attained the age of 21 years.

(7) No assignment of licence shall be granted for retail sale of any liquor in sealed bottles, within the State of Goa, unless the Assignee himself or his parents is/are continuously residing in the State of Goa at least for a period of twenty five years immediately before the date on which the applicant makes application for such assignment of licence.

(8) In case the assignee is a partnership firm or a company or a registered society, then all the partners or directors or members of such partnership firm or company or society, as the case may be, or their parents shall be continuously residing in the State of Goa at least for a period of 25 years immediately before the date on which application for assignment of licence is made to the Commissioner.

(9) No Assignment of licence or renewal of assignment of licence shall be granted to the assignee who is having any criminal record or criminal case registered against him under any law for the time being in force.

(10) The permission for assignment of licence granted under sub-rule *(3)* shall automatically stand suspended or cancelled, if the licence issued to the licence holder is suspended or cancelled, as the case may be, and the assignee or the licence holder shall not raise any claim for damage or loss on account of such suspension or cancellation.

(11) The permission for assignment of licence granted under sub-rule *(3)* shall not be transferred by the assignee to any other person.

(12) The licence holder and the assignee shall be jointly and severally responsible for all the acts of commissions and/or omissions on the part of the assignee.

(13) The licence holder and the assignee shall be jointly and severally responsible for payment of all duties, taxes, fees, etc., payable by the assignee to the Government.

(14) The provisions of clauses (g) and (h) of sub-rule *(4)* of rule 90, rules 96, 97, 98, 99, 100, 101, 101-A, 102 and 103 shall mutatis mutandis apply to the permission granted under sub-rule *(3)*.”]

CHAPTER XI

Miscellaneous

Disposal of the confiscated Articles

105. Confiscated articles to be sent to Excise Officer.— When anything is confiscated under the Act, the same shall be made over to the Excise Inspector concerned.

106. Disposal of articles, goods, things and conveyances.— [295][*(1)* All articles or goods or things or conveyances confiscated under the Act by order or a Magistrate or Commissioner or any other officer empowered by the Government in that behalf, as the case may be, shall be sold by public auction by the Excise Inspector concerned.

(2) The reserve price of such articles or goods or things or conveyances to be auctioned shall be calculated on the basis of factual condition of such goods and in any case shall not be less than,—

(a) 60 percent of the mrp for liquor goods other than spirit;

(b) 60 percent of the market value for spirit;

(c) 60 percent of the mrp or the market value for all goods other than covered in ‘a’ and ‘b’ above:

Provided that the reserve price of perishable article required to be disposed off immediately shall be not less than 80 percent of the mrp.

(3) The reserve price of the confiscated articles or goods or things or conveyances shall be further decreased by 10 percent for second auction in case of non disposal of such goods in first auction. The goods remained undisposed after second auction shall be destroyed under supervision of the Committee constituted by the Commissioner.

(4) The Excise Inspector or any other officer duly authorised by the Commissioner shall prepare a notice towards public auction of the confiscated articles or goods or things or conveyances and display the same on the notice board and on the Department website for wide publication upon approval of the reserve price, etc., by the Commissioner.

(5) The procedure of public auction shall be under the supervision of the Committee constituted by the Commissioner for that purpose.

(6) The sale by auction or otherwise of liquor, stills and other appliances or materials for distillation shall be made only to licenced dealers or manufacturers of liquor, as the case may be

(7) The proceeds of the sale of disposal shall be credited in the treasury of the Government”.]

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[295] Substituted vide Notification No. 1/3/2023-Fin(R&C)/3215 dated 29-08-2023 published in O. G. Series I No. 21 (Ext. 2) dated 30-08-2023.

107. Sale or disposal to be deferred pending an appeal.— The sale or other disposal of anything confiscated under the Act shall be deferred till the period of appeal against the order of confiscation has expired, or, if an appeal has been made to the knowledge of the officer concerned against such order, then until the appeal is disposed off:

Provided that an perishable article or an animal in respect of which no proper arrangement can be made for custody may be sold by public auction or disposed off, immediately, as the case may be and the sale proceed shall be credited to the Government, refund being made thereof in case the appeal is admitted.

Rewards

108. Rewards.— (1) In any case in which a penalty or confiscation has been adjudged under the Act, a reward not exceeding half of the sale proceeds of the liquor and other articles confiscated plus the amount of the fine imposed, if any, shall be granted in such proportions as the Commissioner may think fit to any person or persons who may have contributed to the conviction of the offender or to the confiscation of the property so seized:

Provided always that aggregate amount of the reward thus granted in each case by the Commissioner shall not exceed [Rs. 500/-][296].

Reward exceeding Rs. 500/-[297] will be granted by the Government.

(2) The Commissioner may incur at his discretion expenditure not exceeding Rs. 25/- in each case for the employment of informers or for any other purpose connected with the prevention or detection of any offence under the Act.

(3) Where substantive sentences of imprisonment are passed by Magistrates, and no fine or confiscations are realized, rewards may be paid according to the importance of the case in the discretion of the Government.

(4) Half of reward shall be given to the informer, if any, the remainder being distributed to the persons who actually co-operated in the seizure or arrest.

(5) If there is no informer, the whole reward should go to the persons who actually co-operated in the seizure of arrest.

(6) No reward shall be granted for officers above the rank of Superintendent of Excise. The reward or its share allotted to Government servants shall be distributed to them in proportion to their salaries.

Overtime

109. Overtime Fee.— When a manufacturer or a dealer applies for services of an officer to supervise the removal from or bringing into warehouse any liquor or to check and verify consignment of liquor on arrival thereof in his licensed premises, on sundays and public holidays and between 18 hrs. and 10 hrs. on other days, overtime fee shall be charged for such services at the rate of overtime allowances such officer is entitled to under service rules.

110. Application for overtime.— The application shall be made to Excise Inspector of the Taluka in which the warehouse or licensed premises are situated at least two days before the day in which services of the officer are required.

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[296] Substituted by Notification No. Fin.(Rev.)/20-3/part/525/67 dated, published in Govt. Gaz. Series I, No. 8 dated 25-5-1967.
[297] Substituted by Notification No. Fin.(Rev.)/20-3/part/525/67 dated, published in Govt. Gaz. Series I, No. 8 dated 25-5-1967.

111. Payment of overtime fee.— After completion of overtime work, the manufacturer or dealer who applies for services, shall endorse the actual hours of attendance or service on the report the officer shall submit to the Excise Inspector, concerned and shall, thereafter, pay into the Government Treasury the amount of the overtime fee due.

The contingency bill for the payment of overtime allowance to the officer concerned shall be accompanied with the report and the receipt of challan of the overtime fee paid into the treasury.

Refund of Excess Duty paid

112. Application for refund.— Application for refund of duty paid shall be made to the Commissioner in which the particulars of the claim shall be clearly specified. When the Commissioner is satisfied that a refund is due, he shall issue a refund voucher and hand it over to the dealer for encashment at the Government Treasury.

[298][112A. Adjustment of excess duty/fee paid.— The Commissioner shall on an application made in this regard, by an order in writing adjust the duty/fee paid in excess, in a particular year, towards the duty/fee payable in the subsequent year.]

Check-Post

113. Establishment of Check-posts.— (1) To check the import and export of liquor, check-post shall be set up at such places as may be found necessary by the Commissioner.

(2) A Supervisor or an Excise Guard shall be in charge of the check-post.

(3) All vehicles shall stop at the Check-Post and may proceed further only after clearance is given therefor by the Officer-in-charge of such check-post.

(4) All vehicles carrying consignment of molasses shall stop at the check-post for obtaining clearance from the Officer-in-charge of such check-post. Before giving such clearance, the Officer-in-Charge shall ensure that the fees prescribed for import/export of molasses are duly paid into the Government Treasury and also verify the documents accompanying the consignment of molasses regarding quantity, place of origin, destination and other relevant details.

(5) The Officer-in-charge shall submit a statement giving therein the details of consignment of liquor/molasses alongwith vehicle numbers at the end of week to the Commissioner of Excise and a copy of such statement shall be endorsed to the Excise Inspector having jurisdiction over the "check-post".

Control of the Administration and Powers of Officers

114. Control of the Administration under the Act.— (1) Subject to the directions of the Government, the Commissioner shall have control of all other officers exercising functions under the Act.

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[298] Inserted by Notification No. 1/3/2016 Fin(R&C)/2234, published in O.G. Series I No. 53 (Ext.) dated 31-3-2016.

(2) The Assistant Excise Commissioner, subject to the directions of the Commissioner shall control all officers subordinate to him.

(3) The Superintendent of Excise shall control the Inspectors, Sub-Inspectors of Excise, Supervisors and Guards subject to the control and direction of the Commissioner and Assistant Excise Commissioner.[299]

114A. Commissioner may exercise powers of any other officer.— The Commissioner may perform himself all or any of the duties or exercise himself all or any of the powers that are assigned or delegated, as the case may be, to any officer under these rules.[300]

Power of Officers

115. Delegation of powers by Commissioner under sub-sections (7) of section 3.[301]— The Commissioner may delegate all or any of his powers vested in him under section 4 read with Rules 5(3), 9(3), 10A, 13(1), 32, 38(1) and 87; section 5 read with Rules 10A, 19, 35, 39 and 88; section 8 read with Rules 20, 36 and 40; section 16(2)(a); section 18; Rules 14, 15, 17, 19B and 88B to the Assistant Commissioner of Excise, Superintendent of Excise, Excise Officer, Inspectors of Excise, [302]Sub-Inspectors of Excise, [303]Upper Division Clerks, Lower Division Clerks and Excise Guards.

116. Powers and duties of Officers.— (1) All Excise Officers of the State not below the rank of Sub-Inspectors of Excise and Lower Division Clerks may exercise the powers conferred by sections 23, 24, 25 and 27:

Provided that power to seize and detain any liquor or article or search any person, vessel, vehicle, animal or package under section 25, may be exercised at the Check-post by the Supervisor or the Excise Guard in charge of such Check-post:

Provided further that in the Talukas of Salcete, Canacona and Pernem any Excise Guard may exercise the powers conferred by sections 25 and 27.[304]

(2) All Excise Officers of the State including Excise Guards may exercise the powers mentioned in section 26.

(3) All Central Excise and Custom Officers not below the rank of Inspector of Central Excise and Preventive Officer of Customs, may exercise the powers under section 25 to seize and detain excisable articles such as intoxicating drugs and opium as defined in clauses (kkk) and (oo) respectively of section 2 of the Act and may search any person, vessel, raft, vehicle, animal, package, receptacle or covering upon whom, or in or upon which, he may have reasonable cause to suspect any such excisable article to be or to be concealed.[305] [306]

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[299] Inserted by Notification No. FD/F.111/20-3/part/4899/66 dated 26-9-1966, published in Govt. Gaz. Series I, No. 27 dated 6-10-1966.

[300] Inserted by Notification No. Fin.(Rev.)/2-35/AR/723/68 dated 3-8-1968, published in Govt. Gaz. Series I, No. 20 dated 17-8-1968.

[301] Inserted by Notification No. FD/F.111/20-3/part/4899/66 dated 26-9-1966, published in Official Gaz. Series I, No. 27 dated 6-10-1966.

[302] Inserted by Notification No. FD/F.111/20-3/part/4899/66 dated 26-9-1966, published in Govt. Gaz., Series I, No. 27 dated 6-10-1966.

[303] Substituted vide Notification No. 1/7/80- Fin.(R&C)II dated 24-10-1988.

[304] Added by Notification No. FD/F.111/2-35/826/part/65/66 dated 22-1-1966, published in Govt. Gaz., Series I, No. 44 dated 27-1-1966.

[305] Inserted by Notification No. Fin.(Rev.)/2-35/11/74 dated 19-3-1975, published in O.G. Series I, No. 52 dated 29-3-1975.

(4) All Police Officers not below the rank of Assistant Sub-Inspector may exercise the powers conferred by sub-section (2) of section 23, proviso to sub-section (1) of section 24, sub-section (1) of section 25, sub-section (3) of section 27 and sub-section (1) of section 36(A):[307]

Provided that all Police Officers not below the rank of Head Constables may also exercise the powers conferred by sections 25 and 27.

117. Certificate under sub-section (2) of section 25.— A certificate to be given under sub-section (2) of section 25, shall be in the Form E 26.

118. Payment of dues under the Act and the Rules.— The payment of duty, fees, penalties and other dues under the Act and these rules shall be made into the appropriate Government Treasury by chalan in Form E 27.

119. Execution of the bond.— When any bond or agreement prescribed by the Act is to be executed, it shall be accepted on behalf of the Government either by the Commissioner or by the person specifically authorized by him in this behalf.

Forms

120. Forms.— The Commissioner may prescribe forms for any licence or permit to be issued or any application or statement to be submitted or any account to be maintained, otherwise than those provided under these rules and may, similarly, prescribe forms for registers to be maintained and records to be kept by Excise Officers for the purpose of carrying out the provisions of the Act and these Rules.

121. Deleted.[308]

122. Delay in payment of licence fees.— When any annual licence fee or its installment as the case may be is not paid within the period prescribed under these Rules, it shall be lawful to collect from the licensee an additional amount equivalent to 2% of such licence fee or installment of each month of delay or its fraction or rupee one whichever is higher, without prejudice to clause (a) of sub-section (2) of section 16 of the Principal Act.[309]

ANNEXURE XXVIII

Notification

1/9/78/Fin (RC) dated 22-4-1980

In exercise of the powers conferred by section 22 read with section 3A of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964), the Government of Goa, Daman and Diu hereby makes the following rules, namely:—

1. Short title and commencement.— (1) These rules may be called the Goa, [310][Omitted] Uniforms and Allowances to the Excise Executive Staff Rules, 1980.

(2) They shall come into force at once.

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[306] Substituted for the words "All police officers No. below the result of Police Sub-Inspector and all" by Notification No. 1/21/81--Fin. (RC) dated 22-10-1981.

[307] Substituted vide Notification No. 1/21/81 Fin.(RC) dated 22-10-1981, published in O.G. Series I, No. 30 (Ext.) dated 22-10-81.

[308] Deleted by Notification No. Fin.(Rev.)/2-35/15/75/D dated 13-4-1976, published in O.G. Series I, No. 4 dated 22-4-1976

[309] Additional rule added by Notification No. FD/F.111/2-35/part/1327/65 dated 20-9-1965 published in Govt. Gaz. Series I, No. 28 dated 30-9-1965.

[310] Amendment by Notification No. 1/2/2021-Fin(R&C)/1613 dated 12-07-2021 published in O.G Series I No.15 (Ext. 4) dated 13-07-2021.

2. Uniforms and Allowances to Excise Executive Staff.— (1) The Excise Executive Staff consisting of Superintendent of Excise, Inspectors of Excise, Sub-Inspector of Excise, Excise Guards and Assistant Excise Guards shall wear uniforms when on duty and shall be entitled to uniforms and its maintenance allowances.

(2) The pattern and scale of uniforms to which the staff referred to in sub-rule (1) is entitled shall be as fixed in Schedule appended to these rules.

SCHEDULE

A- Pattern of Uniform

The pattern of uniform for a Superintendent of Excise, Inspectors of Excise, Sub-Inspectors of Excise, Excise Guards and Assistant Excise Guards is as follows:—

1. Pattern of Uniform for Superintendent of Excise:

A-FULL DRESS.

Jacket: Khaki drill single breasted, but as a lounge coat to the waist very loose at the chest and shoulders but fitted at the waist, Military shirt to bottom edge. A silver plated hook on each side at the waist. Collar to be cut as in ordinary civilian lounge suit. Two cross patch breast pockets about 6 ½” wide and 7 ½” deep to the top of the flap with a 2 ¼ ” box pleat in the center. Two expanding pockets below waist (pleat at the sides) 9 ½” wide at the top, 10 ½” at the bottom, 8” deep to the top of the pocket, fastened at the top, with a small State Police Service pattern button, flap with button hole, to cover pockets 3 ½” deep and 10 ¾ wide; the top of the pockets to be shown down at the corners in such a manner that the pocket can be expanded at the top also, inside watch pocket with leather tab above for chain or strap, four medium Goan Police pattern buttons down the front. Pointed cuffs with opening fastened with two small G.E. pattern buttons shoulder straps of the same material as jacket.

Peak caps: A peak cap of the standard pattern as used by the Police Officers in all the States.

Necktie: Dark blue.

Trousers: (slacks) Khaki drill, according to Military pattern without turn ups.

Whistle: Of the usual police pattern to be worn attached to a dark blue Lanvard and carried in the left breast pocket.

Belt: Sam brown, army regulation pattern but with white metal mounting. The strap over the left shoulder should not be worn except when it is required to support the revolver.

Revolver: Or an automatic pistol with drawn bolster.

Badges: State emblem (Goa Excise). Three Ashok lions, 1-5/32”X3/4” (White metal).

B – WORKING DRESS

The following articles may be worn for work of an unformal nature.

1. **Peak cap:** As prescribed for full dress.

2. **Shirt:** Open neck, khaki twill, with short sleeves and badges of rank, on detachable shoulder straps.
3. **Bush shirt:** Army pattern, khaki with belt of the same material and silver plated buckle, box plates and ordinary buttons. Badges of rank on detachable shoulder straps.
4. **Trousers:** (Slacks) Khaki, of the same standard and pattern used in other Indian Union States.
5. **Shorts:** Khaki drill.
6. **Sam brown belt:** As prescribed for full dress, but with a single cross strap and without frog to be worn when wearing a shirt as in clause 3 above.
7. **Medal ribbons:** to be worn as laid down in army regulations.
8. **Boots:** Plain brown leather with plain toe caps and khaki stockings.

2. Pattern of Uniform for Inspectors of Excise:

A- FULL DRESS:

1. **Jacket:** Khaki drill (stockport shade No.1) loose fitting except at the waist, with four buttons down the front, shirt open at the back upto the waist line. The lowest button should be just below the line of the belt, the under lap of the shirt at the back should be 3 inches. Turn down collar as in ordinary civilian lounge suit, khaki shirt with turn down pointed collar. Khaki necktie. Plain cuffs 3" deep running to a point 7" from the end of the sleeves.

Two breast pockets, 6 inches wide and 7 inches deep, rounded at bottom, with 1½" pleat down the centre, closed by a flap 2" deep, pointed in the centre and fastening with a small button. Two expanding pockets, one on each side below the belt, 9 ½" wide at the top, a flap (slightly wider than the pocket) 3" deep from the seam of the belt to cover the opening of the pocket fastening with a small button in the centre. A white metal hook at the lower edge of the waist belt on each side, behind the corner of the pockets, to support the sword belt, the hooks to be attached to tabs sewn on inside the coat.

"Lungi" with silver fringe and "Kullah" with embroidery should form part of head gear alternatively.

2. **Peak caps:** Of the same standard and pattern (Khaki Military Type) as prescribed in the other States will be worn.

3. **Trousers: (slacks)** - khadi drill without turn ups, according to military pattern.

4. **Boots:** Plain brown leather with plain toe caps.

5. **Belt:** Sam brown belt made of Kanpur leather with white metal fittings.

6. **Great Coat**: Loose single breasting Khaki with turn down collar 3" deep, fastening with one brass hook at the throat and five large regulation buttons down the front. A tab under the collar fastened by two white metal buttons to button across the throat when the collar is turned up. Shoulder strap with monogram at the base fastened by two small regulation buttons. Two inside breast pockets and a pocket at each side with 3" flap, slit for sword hilt on the left hand side. The coat should be made with a seam on each side and one down the middle of the back as far as the waist. The length of the coat to reach

half way between knee and ankle. From the waist downwards the shirt should be open with 3" underlap two small horn buttons being provided to close the opening for dismounting duties. The coat should be gathered at the back by two straps, sewn to the side seams and buttoning one over the other with 3 small regulation buttons.

7. **Buttons:** White metal monograms "GOA EXCISE".
8. **Whistle:** With khaki cord.
9. **Revolver:** Or an automatic pistol with drawn bolster.
10. **Badges:** Three 5 pointed stars (star of pattern of normal also as worn by Dy. S.P.) with letter at the base (GOA EXCISE), with ribbon of the pattern of Inspector of Police.

B-WORKING DRESS:

1. **Peak cap:** As prescribed for full dress.
2. **Shirt:** Open neck, khaki twill, with short sleeves and badges of rank.
3. **Bush shirt:** Army pattern, khaki with belt of the same material and silver plated buckle. Badges of rank and detachable shoulder straps.
4. **Trousers:** Will be worn along with bush shirt.
5. **Shorts:** Khaki drill.
6. **Sam brown belt:** As prescribed for full dress, but with a single cross strap and without frog to be worn on wearing a shirt.
7. **Medal ribbons:** As laid down in army regulations.
8. **Boots:** Plain brown leather with plain toe caps and khaki stockings.

3. Pattern of Uniform for Sub-Inspectors of Excise:

The pattern of uniform for Sub-Inspector of Excise is the same as Inspector of Excise with only one change i.e. two stars for Sub-Inspector instead of three.

4. Pattern of Uniform for Excise Guard and Assistant Excise Guards.

1. Fatigue cap: Khaki woolen.

2. Shirt: Khaki cellular shirting, open neck, short sleeves two breast pockets, 6" wide and 7" deep, round at the bottom with pleats closed by a 2" flap pointed at the center, 4 khaki bone buttons down the front and one each breast pocket which is fitted with steel press buttons plain shoulder straps fastened with two khaki bone buttons and letters at the base. Number brooch above the breast pocket.

3. Buttons: Brass (large and small).

4. District Letters:

5. Brooch Buckle number:

6. Chevron: (cloth) Excise Guard three V shaped Chevron, to be affixed from the right arm above the elbow. Each V being 2 ½" in outer span ½" in height. The gap between the strips to be ½". No Chevron for the Assistant Excise Guard. However the pre-liberation Excise Guard Grade II equated to the post of Assistant Excise Guards shall continue to use Chevron as before.

7. Trousers: Long pants without turn ups of drill cotton, mineral khaki. A grade, belted waist, 3” wide with three loops and one brass buckle. Bottom flap with five cotton buttons. The hem at the bottom of the trouser should be 2½” wide. The breadth at the bottom of the trouser should be 18”.

8. Belt with accessories: For armed Excise men Leather, 2” wide fittings (1) Brass hook buckle (Army Pattern), (2) Sliding buckle, (3) Brass hook buckle, (4) Threat: cartridges couch leather bayonet frog (leather) for armed men only.

9. Frog for bayonet: Leather.

10. Baton: Wooden babul with leather throng (12”long) stitched at 3” from the baton end.

11. Socks: Khaki.

12. Boots: Plain brown leather with plain toe caps, and khaki socks.

13. Whistle: Thunderer with chain to be kept in the breast pocket and the chain to be hooked inside the coat to be ring of the second button from the top. The hook of the chain should be slightly closed as not to slip off the button ring and yet remain attachable to fit.

14. Great coat straps: Leather.

15. Short: Fatigue.

16. Water proof coats: Khaki

17. Gum boots for rainy season.

C- Scale of Uniforms

An Excise Guard/Asstt. Excise Guard will be entitled to:

Item	Quantity	Period
1. Woollen Fatigue cap with two buttons (yellow with “GOA EXCISE” Impression thereon).	3	For every two years
2. Shirts	3	— do —
3. Brooch Buckles	3	For five years.
4. Leather belt	1	— do —
5. Trousers.	3	For every two years.
6. Pairs of socks.	6	— do —
7. Pairs of boots.	3	— do —
8. Gum boots for rainy season.	1	For every five years.
9. Pairs of emblem “GOA EXCISE”.	3	— do —
10. Rain coat Duck-Back or similar.	1	— do —

11. Wooden baton.	1	For two years.
12. Whistle with chain.	1	For five years.
13. Large tins of boot polish.	3	For one year.
14. Brushes for boots.	1	For every two years.

C- Allowances

Preparation and maintenance of uniform allowances.

A Superintendent of Excise, Inspector and sub-Inspectors of Excise, will be entitled to be above allowances as follows:-

i) Uniform Allowances.

1. Superintendent of Excise	Initial grant of Rs. 500/- and renewal grant of Rs. 250/- after completion of each five years.
2. Inspector of Excise.	Rs. 230/- per annum.
3. Sub-Inspector of Excise.	Rs. 230/- per annum.

ii) Maintenance Allowances.

1. Inspector of Excise.	Rs. 7.50 per month.
2. Sub-Inspector of Excise.	Rs. 7.50 per month.

Note:- The allowances at No. (i) and (ii) are granted as the Officers mentioned above are not entitled to uniforms supplied by Government.

iii) Washing Allowances.

An Excise Guard/Assistant Excise Guard will be entitled to washing allowances at Rs. 2.50 ps. per month.

The maintenance and washing allowances will not be paid in advance and it will not be admissible during the leave if it exceeds 15 days. When the leave commences in one month and ends in the following month, the allowances should be paid on prorate basis i.e. should not be paid for the portion of the month during which the person is on leave, but should be paid for the remaining portion of the month during which he is on duty.

(Published in Official Gazette, No. 9 Series I, dated 29-5-80).

FORM E-1

(*See* Rule 5)

Court fee
Stamp
Rs. 10/-

Address in full...

Application for permit for Import/Transport of Indian made foreign liquors/rectified spirit/denatured spirit/country liquor.

Date…...............

To,

The Excise Commissioner,
Panaji.

Sir,

Please permit me/us to import/transport, under bond/pre-payment of duty, the liquor described below from … to… *by sea/rail/road via Check-post at….

Description of liquor	No. of cases	Bulk Litres	Proof Litres	Strength

I hereby enclose the treasury receipt No. .. dated.. for the Excise duty of Rs…. on the aforesaid quantity.

Yours faithfully,

* Name or situation of the bonded warehouse or of the licensed premises, in this State.

(Delete the letters and words not applicable).

GOVERNMENT OF GOA

DEPARTMENT OF EXCISE

Form E-2 [*See* Rule 5(3)]

Permit No.............

Permit for import under bond/on pre-payment of duty of Indian made foreign liquor/denatured spirit/rectified spirit/country liquor.

To,

The Excise Officer-in-charge,

Shri/Sarvashri…............................. is/are hereby authorized to import "Under Bond"/"on pre-payment of duty" the liquor described below:-

1. Quantity:-

Description	No. of Cases	Bulk Litres	Proof Litres	Strength

2. From : …...

3. Route: by Sea/Rail/Road via Check Post at…..

This permit will be valid for ninety days from this date and should be carried along with the consignment. The consignment should not be broken in bulk while in transit and should be imported in one lot.

The consignment should be opened only in the presence of an Excise Officer and passed for warehousing/consumption after verification.

4. Bond No…......................... Dated..................................

5. The excise duty of Rs…... on the consignment has been paid into the Government Treasury under challan No. …............... dated….................

6. Station…................

7. Date…...................

Signature and designation of
The Issuing Authority
(Excise Commissioner)

Copy to:
1) Excise Check –Post at
2) Excise Officer of M/S.
3) Excise Commissioner to the Government of

(Strike out whichever not applicable).

FORM E-3

(*See* Rule 12)

Court fee
Stamp
Rs. 10/-

Address in full ....

Application for permit for export of Indian made foreign liquor/country liquor.

To,

The Excise Commissioner,

Panaji.

Sir,

Please permit me/us to export the liquor described below from our bonded warehouse/licensed premises to M/s. … *by Sea/Rail/Road via Check-post at...................................

Description	No. of cases	Bulk Ltrs.	Proof Ltrs.	Strength

A copy of the import permit authorizing the import … is herewith enclosed.

The treasury receipt No. …. dated… for the excise duty of Rs….. on the aforesaid quantity is also enclosed.

Yours faithfully,

(Delete the letters and words not applicable).

GOVERNMENT OF GOA

DEPARTMENT OF EXCISE

FORM E-4 (*See* Rule 13)

Permit No…...........

Permit for Export **"UNDER BOND"/"ON PREPAYMENT OF DUTY"**

Shri/Sarvashri…. is/are permitted to export from …. the 4 under noted liquor to M/s. .… *by Sea/Rail/Road as per import permit No…. dated …. 20….issued by the ..… of …

Description of liquor	No. of cases	Bulk litres	Proof litres	Strength

This permit will be current for ….from this date and shall be carried with consignment.

The export shall be one transaction with one transhipment permitted enroute from one truck to another in the compound of the state excise warehouse and in the presence of the Excise Officer of the concerned area.

The Excise Officer shall make necessary endorsement in the permit in case of such transshipment.

(Series I, No. 49 dated 8-3-96 Ext. Gazette)

Place….
Date….

Signature and designation of
the Issuing Authority

(Excise Commissioner)

Copy to:-

1. Excise Check-Post at..

2.The Excise Commissioner of … with a request to return this permit to the Excise Commissioner, Panaji-Goa within 10 days of the arrival of the consignment at destination.

The result of verification may be noted below.

(Strike out whichever not applicable).

Amendment vide Notification No. 1/7/94-Fin. (R&C) dated 6-3-96.

FORM E-5

(*See* Rule 17)

General Bond (with sureties) for the due dispatch of Liquor removed from time to time for import/export without payment of duty

(Delete the letters and words not applicable)

I/We …. of .. (hereinafter called the obligor(s) and… of … and…of ….(hereinafter called the sureties) are jointly and severally bound to the President of India in the sum of … rupees to be paid to the President of India, for which payment we jointly and severally bind ourselves and our legal representatives.

The above bonded obligor(s) being permitted to import from time to time conditional on the provisions of the Excise Duty Act, 1964, remove and the Rules made thereunder being observed (description of liquor) without payment of duty from the rest of India to Goa bonded warehouse situated at …for export to …. The condition of this bond is that if the obligor(s) and his/their legal representatives shall observe all the provisions of the Excise Duty Act 1964, and the Rules made thereunder, in respect of liquor so removed.

And if the said liquor is duly imported removed and exported within such time as the Commissioner of Excise directs; and all such dues whether excise duty or other lawful charges, if any, as fixed by the said Commissioner and payable on the said liquor or any portion or portions thereof are paid into the Government treasury by the obligor(s) within ten days of the date of demand thereof being made in writing by the said Commissioner;

The obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force.

I/We declare that this bond is given under the orders of the Government of Goa for the performance of an act in which the public are interested.

Place …. [Signature (s) obligor(s)]

Date.

1) Surety
2) Surety

Signed, sealed and delivered by the above named in the presence of:

Witnesses (1) Address (1) Occupation (1)
(2) Address (2) Occupation (2)

Accepted
Panaji … 20 …

Excise Commissioner.

FORM E-6

(*See* Rule 17)

Special Bond (with sureties) for the due dispatch of liquor removed from time to time for import/export without payment of duty

(Delete the letters and words not applicable)

I/We … of … (hereinafter called the obligor(s) and … of … and … of … (hereinafter called the sureties) are jointly and severally bound to the President of India in the sum of … rupees to be paid to the President of India, for which payment we jointly and severally bind ourselves and our legal representatives.

The above bounded obligor(s) being permitted to import/export (description of liquor) without payment of duty from

(Name of Distillery) …...Bonded warehouse, situated at … to the provisions of the Excise Duty Act, 1964 and the Rules made thereunder.

The condition of this bond is that if the obligor(s) and his/their legal representatives shall observe all the provisions of the Excise Duty Act, 1964, and the Rules made thereunder in respect of liquor so removed.

And if the said liquor is duly removed and exported/imported within such time as the Commissioner of Excise directs; and all such dues whether excise duty or other lawful charges, if any, as fixed by the said Commissioner and payable on the said liquor or any portion or portions thereof are paid into the Government treasury by the obligor(s) within ten days of the date of demand thereof being made in writing by the said Commissioner;

The obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force.

I/We declare that this bond is given under the orders of the Government of Goa for the performance of an act in which the public are interested.

Place …

Date … Signature (s) of obligor (s)

1) Surety

2) Surety

Signed, sealed and delivered by the above named in the presence of :

Witnesses (1)	Address (1)	Occupation (1)
(2)	Address (2)	Occupation (2)

Accepted

Panaji, … 20... …

Excise Commissioner.

GOVERNMENT OF GOA

Department of Excise

FORM E-7 (A)

(*See* Rules 19, 35, 39)

Permit for transport of duty paid Indian made foreign liquor/denatured spirit/rectified spirit/country liquor

No. …

Shri/Sarvashri … is/are permitted to transport from … the undermentioned liquors to … by Road/Rail/Water.

Name of the liquor	No. of cases	Bulk litres	Proof litres

This permit will be valid for … days from the date of issue and should always be carried alongwith the consignment.

Place ………………..

Date …………………

Licensing Authority

Copy to:-

Excise Check-Post at …….

Excise Inspector at ………

The transport of liquor is subject to the conditions cited below:-

(a) The liquor shall not be consumed or in any manner used or allowed to be consumed or used during their transport through the State/Union Territory other than that of destination.

(b) The seal on any vessel, receptacle or package containing the liquor shall not be broken and shall be kept intact during the transport.

GOVERNMENT OF GOA

DEPARTMENT OF EXCISE

TRANSPORT PERMIT

(Form E-7B for Manufacturing Unit)

Unit …... Transport Permit No.: ....

.... : 20 -20 (Preprinted)

is allowed to transport goods : Dated : ....

to M/s. .... Vehicle No.: ....

By road the below mentioned goods : Time of Removal: ....

The Consignee Licensee.

No. is .... : valid for .... hours.

Sr. No.	Brand type of IMFL	Size in ml./ /No. of units	No. of cases	Bulk lts.	Proof lts.	Batch No. of manufacturing/ /bottling
1	2	3	4	5	6	7

TOTAL CASES : ....

In word : ....

This Transport Permit should be carried with the consignment and handed over to the Wholesale Licensee.

Licensing Authority

The transport of liquor is subject to the conditions cited below:—

(a) The liquor shall not be consumed or in any manner used or allowed to be consumed or used during their transport through the State/Union Territory other than that of destination.

(b) The seal on any vessel, receptacle or package containing the liquor shall not be broken and shall be kept intact during the transport.

[311]GOVERNMENT OF GOA

DEPARTMENT OF EXCISE

FORM E-7C

(*See* Rule 19C)

Permit for transport of imported liquor from custom bonded warehouse upto excise check-post

No.: ....

1. Shri/Sarvashri .... is/are permitted to transport imported liquor, details of which are given in the table below, from custom bonded warehouse viz ...., situated at .... to... (excise check-post); by road in vehicle bearing Registration No. ....

Name of Liquor	No. of cases	Bulk of litres	Proof Litres

2. This permit is valid for .... (*date*) only.

3. The permit fees of Rs. .... /- (*in figures*) (Rupees .... only) (*in words*) has been paid vide Challan No. .... dated ....

Place: ....

Date: ....

Licensing Authority

Copy to:

1. Excise check-post at...
2. Excise Inspector at …………………………………….

The transport of imported liquor is subject to the conditions stated below:—

(*i*) The liquor shall not be consumed or in any manner used or allowed to be consumed or used during their transport through the State, other than that of destination.

(*ii*) The seal on any vessel, receptacle or package containing the liquor shall not be broken and shall be kept intact during the transport.

(*iii*) This permit shall be produced before any person authorised by the Commissioner, upon demand.

[311] Inserted by (Amendment) Rules, 2015, published in O.G. Series I No. 52 (Ext. No. 4) dated 31-03-2015.

[312][ ] [313] "**FORM E–8**

(See Rule 20)

From: ....

....

....

(address of the applicant)

Court fee stamp of Rs. 10/-

Sub.: Application for grant/renewal of permit for possession of liquor.

To,

The Commissioner of Excise,

Panaji-Goa.

Sir,

Please grant me a permit for possession of liquor, as per the following details:—

(a) Type of liquor:

Sr. No.	Brand Name	Quantity	Market value

(b) Place of storage of liquor

....

....

....

Encl.:- Affidavit as per Rule 20(1A).

Yours faithfully,

....

(Signature of Applicant),".

[312] Inserted by (Amendment) Rules, 2016, published in O.G. Series I No. 53(Ext.) dated 31-03-2016.

[313] Substituted by Notification No. 1/4/2021-Fin(R&C)/1991 dated 21-10-2021 published in O.G. Series I No. 30 (Ext.) dated 22-10-2021.

[314][ ] [315] "GOVERNMENT OF GOA

Department of Excise

FORM E–9

(See Rule 20)

No. ....
Date ....

Shri/Sarvashri .... resident of ………………
…………………………………………….....................having paid the prescribed licence fee of Rs. .... (Rupees………………………………………………………………….. only) vide Challan No. ...., dated ...., is hereby permitted to possess liquor as per the quantity given below for the purpose of …………………….. ………...………. .... for the period from .... to……….......… to be consumed/possessed at .... subject to the provisions of the Goa Excise Duty Act, 1964 (Act 5 of 1964) and the Rules made thereunder.

Sr. No.	Brand Name	Quantity	Market value

Excise Inspector".

[314] Inserted by (Amendment) Rules, 2016, published in O.G. Series I No. 53 (Ext.) dated 31-03-2016.
[315] Substituted by Notification No. 1/4/2021-Fin(R&C)/1991 dated 21-10-2021 published in O.G. Series I No. 30 (Ext.) dated 22-10-2021.

FORM E-10

(*See* Rule 21)

Application for licence for a private bonded warehouse

Court fee
Stamp
Rs. 2/-

To,

The Excise Commissioner,
Panaji.

Sir,

I/We … residing at … Taluka … request that I/We may be granted a licence for the use of the premises the accompanying described below as a private bonded warehouse may renewed. As a private bonded warehouse for the year ending the 31st March, 20... ….

2. I/We agree to abide by the terms and conditions of the licence which may be granted/renewed.

3. I/We hereby declare that no excise licence previously held by me/us has been cancelled or suspended or has failed to be renewed owing to a breach of the Act and/or Rules governing the grant of such licence.

4. I/We declare that to the best of my/our knowledge and belief the information furnished herein is true and complete.

5. I/We have enclosed the treasury receipt No….dated … for licence fee of Rs…

Place …………..

Date ……………

Signature(s) of the applicant(s)

Description of premises:-

1. Village or Town or City:-
2. Name of Road:-
3. Sub-divisions of the Warehouse:-
4. Inner area:-

[316][Form E-10A

[*See* rule 21(3)]

Application for licence for a private bonded warehouse by the lessee of the dealer

To,

Court fee stamp

The Excise Commissioner,
Panaji.

Sir,

I/We............................ residing at .... Taluka .... request that I/We may be granted,–

(*i*) a licence for the use of the premises described below which has been taken on lease from .... for utilizing it as a private bonded warehouse for the year ending the 31st March, 20 …………….

(ii) a renewal of the licence for the use of the premises described below which has been taken on lease from .... for utilizing it as a private bonded warehouse for the year ending the 31st March, 20…………….

2. I/We agree to abide by the terms and conditions of the licence which may be granted/renewed.

3. I/We hereby declare that no excise licence previously held by me/us has been cancelled or suspended or has failed to be renewed owing to a breach of any of the provisions of the Act and/or Rules governing the grant of such licence.

4. I/We declare that to the best of my/our knowledge and belief the information furnished herein is true and complete.

5. I/We have enclosed the treasury receipt No. .... dated .... for licence fee of Rs. ....

Place: ....

Date: ....

Signature(s) of the applicant(s)

Description of premises:

1. Village or Town or City: ....

2. Name of road: ....

3. Sub-divisions of the Warehouse: ....

4. Inner area: ....].

[316] Inserted by (Amendment) Rules, 2013, published in O.G. Series I No. 41(Ext.) dated 10-01-2014.

FORM E-11
(*See* Rule 22)

Bond (with surety) to be entered into by the licensee of a private bonded warehouse

I/We … of … [(hereinafter called the obligor(s)] and … of … and … of … (hereinafter called the sureties) are jointly and severally bound to the President of India in the sum of … rupees to be paid to the president of India for which payment we jointly and severally bind ourselves and our legal representatives.

The condition of this bond is that if the obligor(s) and his/their legal representatives shall observe all the provisions of the Excise Duty Act, 1964, the rules made thereunder and permit to be observed in respect of a private bonded warehouse;

And if all dues, whether duty or other lawful charges which shall be demandable, on the goods admitted to this warehouse as shown by the records of the proper Excise Officer, be duly paid into the treasury within ten days of the date of demand thereof being made in writing by the said Excise Officer.

This obligation shall be void.

Otherwise and on breach or failure of the performance of any part of this condition, the same shall be in full force.

We declare that this bond is given under the orders of the Government of Goa for the performance of an act in which the public are interested.

Place …

Date …

Signature(s) of obligor(s)
Signature of sureties

Witnesses (1) Address (1) Occupation (1)

(2) Address (2) Occupation (2)

Place …

Date …

Accepted
Panaji

(Excise Commissioner)

FORM E-12

(*See* Rule 22)

GOVERNMENT OF GOA

DEPARTMENT OF EXCISE

Licence for a Private Bonded Warehouse

The undermentioned premises belonging to Shri/Sarvashri … of … are hereby licensed, subject to the provisions of the Excise Duty Act, 1964, and the rules made thereunder, as a private bonded warehouse for the deposit of liquor on which duty has not been paid.

Situation and description of premises:—

2. This licence is granted to Shri/Sarvashri … who has/have paid the prescribed licence fee of Rs. … for the current year. It is not transferable to any person and will remain in force until 31st March, 20. …. unless cancelled before that date.

3. This licence may be suspended or cancelled or its renewal may be refused if any declaration made or information given in the application thereof is found to be false or if any undertaking given in such application is not carried out.

Place …………….

Date …………..…

(Excise Commissioner)

Renewal of the Licence

Date of renewal	No. and date of treasury receipt for having paid the licence fee	Year for which renewed	Signature of licensing authority

[317][Form E-12A

[*See* rule 22]

GOVERNMENT OF GOA

DEPARTMENT OF EXCISE

Permit for a Private Bonded Warehouse to the Lessee of the Dealer

The undermentioned premises belonging to Shri/Sarvashri .... of .... which is taken on lease by Shri/Sarvashri .... is hereby permitted, subject to the provisions of the Goa Excise Duty Act, 1964 (Act No.5 of 1964) and the rules made thereunder, to utilize it as a private bonded warehouse for the deposit of liquor on which duty has not been paid.

Situation and description of premises:

2. This permit is granted to Shri/Sarvashri .... who has/have paid the licence fee of Rs. .... for the current year. It is not transferable to any person and will remain in force until 31st March, 20………… unless cancelled before that date.

3. This permit may be suspended or cancelled or its renewal may be refused if any declaration made or information given in the application thereof is found to be false or if any undertaking given in such application is not carried out.

Place: ....

Date: ....

(Excise Commissioner)

Renewal of the permit

Date of renewal	No. and date of treasury receipt for having paid the Licence fee	Year for which renewed	Signature of Licensing Authority

.

[317] Inserted by (Amendment) Rules, 2013 published in O.G. Series I No. 41 (Ext.) dated 10-01-2014.

FORM E-12B

[*See* rule 43 B(2)]

GOVERNMENT OF GOA

DEPARTMENT OF EXCISE

Court fee Stamp

Application for grant/renewal of permission for assignment of rights under a licence to the lessee of the licensee

To,
The Excise Commissioner,
Panaji.

Sir,

1. I/We .... having registered Office at...................... holding a licence No. .... and renewed for the year .... hereby apply for grant/renewal of permission for assignment of our rights under such licence to my/our lessee Shri/Sarvashri .... of .... (Lessee of the Licensee).

2. The details of liquor (IMFL/BEER/WINE) proposed to be manufactured by the lessee of the licence are as under:- (each liquor to be separately specified)

....

....

3. I/We agree to abide by the terms and conditions of the licence which may be granted/renewed.

4. I/We hereby declare that no excise licence previously held by me/us or the lessee of the licensee has been cancelled or suspended or has failed to be renewed owing to a breach of any of the provisions of the Act and/or Rules governing the grant of such licence.

5. I/We declare that to the best of my/our knowledge and belief the information furnished herein is true and complete.

6. I/We have enclosed the treasury receipt No. .... dated .... for licence fee of Rs. ....

Description of premises:

1. Village or Town or City:-
2. Name of road:-
3. Sub-divisions of the Warehouse:-
4. Inner area:-

Place: ....
(Signature of the licensee)

Date: ....

Place: ....
(Signature of the lessee of the licensee)

Date: ....

FORM E-12C
[*See* Rule 43 B(*2*) (*v*)]

AFFIDAVIT

(To be sworn by the lessee of the licensee)

I, Mr./Mrs. ...., son/wife/daughter of .... aged .... years, Indian National, resident of ...., authorized signatory and on behalf of ...., (Lessee of the Licensee), do hereby solemnly affirm and state on oath as under:—

(i) I say that M/s .... (Lessee of the Licensee) is not disqualified under any law for the time being in force, from entering into Deed of Lease, referred in rule 43B (*1*) of the Goa [318][Omitted] Excise Duty Rules, 1964.

(ii) I say that license if granted under rule 43B (4) of the Goa [319][Omitted] Excise Duty Rules, 1964 as lessee of the licensee of M/s ...., I/M/s ...., (Lessee of the Licensee) shall not claim any right of renewal of such license after expiry of it's validity period of one year.

(iii) I say that I/M/s ...., (Lessee of the Licensee) shall not claim any compensation towards any damage of loss sustained on account of suspension/cancellation/non-renewal of licence.

(iv) I say that I/M/s ...., (Lessee of the Licensee) shall be fully responsible for payment of duties, taxes, fees or any other dues payable in respect of such license granted as lessee of the licensee and for manufacturing activities carried on such license.

(v) I say that I/M/s ...., (Lessee of the Licensee) shall manufacture only brand owned by us, our holding companies or any subsidiary, or under Trade Mark Authorization from our affiliates on taking permission on payment of fees if any.

(vi) I say that this affidavit is sworn by me in order to produce the same before the office of the Commissioner of Excise, Panaji.

(vii) I say that the contents of foregoing paras are true to my knowledge and belief and nothing has been concealed or misrepresented.

Solemnly affirmed at ...., ... on this .... day of ...., 20...........

DEPONENT

[318] Omitted by Notification No.1/2/2021-Fin(R&C)/1613 dated 12-07-2021 published in O.G Series I No.15 (Ext. 4) dated 13-07- 2021.

[319] Omitted by Notification No.1/2/2021-Fin(R&C)/1613 dated 12-07-2021 published in O.G Series I No.15 (Ext. 4) dated 13-07-2021.

FORM E-12D
[*See* Rule 43 B(*2*) (*v*)]

AFFIDAVIT

(To be sworn by the licensee)

I, We ...., son/wife/daughter of .... aged .... years, Indian National, resident of ...., authorized signatory and on behalf of ...., (Licensee), do hereby solemnly affirm and state on oath as under:—

(i) I say that the licence if granted under rule 43B (*4*) of the Goa Excise Duty Rules, 1964 to the Lessee of Licensee, M/s ...., I M/s.................................., (Licensee) shall not claim any right of renewal of such license after expiry of it's validity period of one year.

(ii) I say that I/M/s ...., (Licensee) shall not claim any compensation towards any damage of loss sustained on account of suspension/cancellation /non-renewal of license.

(iii) I say that ...., (Licensee) shall be fully responsible for payment of duties, taxes, fees or any other dues payable in respect of such license granted as lessee of the licensee to M/s .... in the eventuality of failure of payment of dues by M/s .... (Lessee of the Licensee).

(iv) I say that................, (Lessee of the Licensee) shall manufacture only brand owned by them, their holding companies or any subsidiary, or under Trade Mark Authorization from their affiliates on taking permission on payment of fees if any.

(v) I say that this affidavit is sworn by me in order to produce the same before the office of the Commissioner of Excise, Panaji.

(vi) I say that the contents of foregoing paras are true to my knowledge and belief and nothing has been concealed or misrepresented.

Solemnly affirmed at ...., ... on this .... day of ...., 20..............

DEPONENT .".

FORM E-13
(*See* Rules 36/40)
GOVERNMENT OF GOA

DEPARTMENT OF EXCISE

Permit for the possession of Denatured Spirit/Rectified Spirit or Absolute Alcohol

No. of Permit …….

Date of Permit …...

Shri …...... residing at ......… is hereby authorized to possess denatured Spirit/Rectified Spirit in privileged quantity of …....., to be purchased from ..… before ….. for the purpose of …..., subject to the provisions of the Excise Duty Act, 1964 and the rules made thereunder.

The ….

FORM E-14
(*See* Rule 37)
GOVERNMENT OF GOA

DEPARTMENT OF EXCISE

Licence for possession and use of denatured spirit for industrial purpose

Licence No. ……

Date of licence …..

This licence authorizes Shri/Sarvashri … residing at … to possess and use, denatured spirit for manufacturing varnishes, dyes, colours and the like in quantity of … litres per year in his/their premises … situated at … subject to the provisions of Excise Duty Act, 1964 and the rules made thereunder.

Licence fee of Rs. 50/- has been paid under challan No. ......… dated ....…

(Excise Commissioner)

FORM E-15

(*See* Rule 43)

GOVERNMENT OF GOA

DEPARTMENT OF EXCISE

Licence to manufacture Indian made foreign liquor "UNDER BOND" for payment of duty

Shri/Sarvashri… of… having undertaken to comply with the conditions prescribed in the Excise Duty Act, 1964, and the rules made thereunder and having paid the prescribed licence fee of Rs….is/are hereby authorized to manufacture liquor specified below during the year ending 31st March, 198… in the premises situated at… and described in his/their application dated… subject to the provisions of the Act.

This licence may be cancelled or suspended or its renewal may be refused, if any declaration made or information given in the application thereof is found to be false or if any undertaking given in such application is not carried out or if the licensee fails to comply with the provisions of the aforesaid Act and the rules made thereunder.

Description of liquor:

Place…

Date…

(The Excise Commissioner)

Renewal of the licence

Date of renewal	Year for which renewed	Signature of Licensing Authority

[320][FORM E-15 A

[*See* Rule 43B (*3*)]

GOVERNMENT OF GOA

DEPARTMENT OF EXCISE

Licence to manufacture Indian made foreign liquor "UNDER BOND" for payment of duty

Shri/Sarvashri ...., lessee of the licensee, Shri/ /Sarvashri ...., having undertaken to comply with the conditions prescribed in the Goa Excise Duty Act, 1964, Act No. 5 of 1964 and the rules made thereunder and having paid the licence fee of Rs. .... is/ are hereby authorized to manufacture liquor specified below during the year ending 31st March, 20.......... in the premises situated at .... which has been taken on lease from the licensee and described in his/ their application dated .... , subject to the provisions of the Goa Excise Duty Act, 1964 and the Rules made thereunder.

This licence is not transferable to any person and may be cancelled or suspended or its renewal may be refused, if any declaration made or information given in the application thereof and/or any statement in the Affidavit/s submitted alongwith the application is found to be false or if any undertaking given in such application is not carried out or if the licensee or lessee of the licensee fails to comply with the provisions of the aforesaid Act and the rules made thereunder.

Description of liquor:

Place: ....
Date: ....

(The Excise Commissioner)

Renewal of the licence

Date of renewal	Year for which renewed	Signature of Licensing Authority

____.].

[320] Inserted by (Amendment) Rules, 2013 published in O.G. Series I No. 41 (Ext.) dated 10-01-2014.

[321]GOVERMENT OF GOA

Department of Excise

FORM E–15B

(See Rule 43C)

Licence to manufacture, possess and sell articles produced by a cottage industry by using alcoholic beverages

No. …………..

1. Shri/Sarvashri ...., resident of……………. .... having undertaken to comply with the conditions prescribed in the Goa Excise Duty Act, 1964 and the Rules made thereunder and having paid the prescribed licence fee of Rs. .... (Rupees .... only) vide Challan No. ...., dated ...., is/are hereby authorised to manufacture, possess or sell such products specified below during the year ending 31st March, 20 .... , in the premises situated at .... and described in his/their application dated .... subject to the provisions of the Act.

(a) .... (name of the product).
(b) .... (name of the product).
(c) .... (name of the product).

2. This licensee is allowed to possess the alcoholic beverages for manufacture of products like liqueur chocolates, liqueur creams and similar products and sale of products so manufactured.

Place: ....

Date: ....

Licensing Authority

Copy to:

Excise Inspector at ………………………………………………………………. .

Renewal of the licence

Date of renewal	Year for which renewed	Signature of the Licensing Authority

[321] Inserted by (Amendment) Rules, 2016, published in O.G. Series I No. 53(Ext.) dated 31-03-2016.

[322] "GOVERMENT OF GOA
DEPARTMENT OF EXCISE
FORM E–15C
[*See* Rule 53A(*1*)]
Form of application to establish Visitor Centre

To,
The Excise Commissioner,
Panaji-Goa.

Sub.:- Application to establish Visitor Centre.

Sir,

1. I/We......................... residing at …….......... Village/Town…..….......Taluka, ………………... District, having a licence for manufacturing/bottling of IMFL/Country liquor bearing licence No. ……………, situated at Village/Town......., Taluka........, District …………………….., may be granted permission to establish visitor centre and a licence to allow tasting of, and sell liquor products to the visitor at visitor centre, subject to the provisions of the Goa Excise Duty Act,1964 (Act 5 of 1964) and the rules made thereunder.
2. I/We agree to abide by the terms and conditions of the licence, if granted.
3. I/We enclose the affidavit and the site plan of the premises giving the exact location and the area of the visitor centre.
4. I/We declare that to the best of my knowledge and belief the information furnished herein is true and complete.

Place: …………….
Date: ………........

Yours faithfully.
………………………………
Signature(s) of the applicant(s)

---

[323] GOVERMENT OF GOA
DEPARTMENT OF EXCISE
FORM E–15D
[*See* Rule 53A(2)]

Permission to establish visitor centre and licence to allow tasting of and to sell liquor at such visitor centre

Shri/Sarvashri … holder of licence for manufacturing/bottling bearing licence number … situated at … taluka …… is hereby permitted to establish visitor centre and authorized to allow tasting of and sell liquor manufactured by him/it at the visitor centre, subject to the provisions of the Goa Excise Duty Act, 1964 (Act 5 of 1964) and the rules made thereunder.

The licence is valid from …20…to…20… provided that the licence fee is paid according to the provisions of the Rules. The non-payment of licence fee in time shall render this licence to be cancelled.

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[322] Inserted by Notification No. 15/1/2019-Fin(R&C)/554 dated 08-05-2020, published in O.G. Series I No. 6 (Ext.4) dated 11-05-2020.

[323] Inserted by Notification No. 15/1/2019-Fin(R&C)/554 dated 08-05-2020, published in O.G. Series I No. 6 (Ext.4) dated 11-05-2020.

………………………………
(The Commissioner of Excise)

[324]GOVERMENT OF GOA
DEPARTMENT OF EXCISE
FORM E–15E
[*See* Rule 53A(*3*)(*vi*)]

Register of detailed record in respect of liquor used for the purpose of sampling at the visitor centre.

Sr. No.	Date	Name of the visitor	Address of the Visitor	Date of Birth of The visitor	Brand name of liquor tasted	Quantity of liquor	Signature of the visitor	Signature of the Incharge of the unit

[325]GOVERMENT OF GOA
DEPARTMENT OF EXCISE
FORM E–15F
[*See* Rule 53A(*3*)(*vii*)]

Register of detailed account of the sale of liquor at the visitor center

Sr. No.	Date	Name of the visitor	Address of the Visitor	Date of Birth of the visitor	Number of bottles Purchased	Brand name of liquor	Quantity in ml.	Signature of the Incharge of the unit

“.

[324] Inserted by (Amendment) Rules, 2016, published in O.G. Series I No. 53(Ext.) dated 31-03-2016.
[325] Inserted by (Amendment) Rules, 2016, published in O.G. Series I No. 53(Ext.) dated 31-03-2016.

FORM E-16

[*See* Rule 53 (3)]

GOVERNMENT OF GOA

DEPARTMENT OF EXCISE

Licence for bottling/blending

Licence No…

Date of licence…..

This licence authorizes Shri/Sarvashri…... residing at…… to bottle/blend foreign liquor/Indian made foreign liquor/country liquor in his/their premises….. situated at.… subject to the provisions of Excise Duty Act, 1964, and the rules made thereunder.

The fee of Rs…........... has been paid under challan No….... dated.......

(Excise Commissioner)

FORM E – 17

[*See* Rule 56(1)]

Declaration for toddy-tapping

Taluka of ….   Village of ….

Name & Address	Name of the property in which the trees are situated	Registration number of matriz	Number & kind of trees	Period of tapping	Remarks

Owner ....

....

……

……

Tapper …..

……

……

Dated … 20…

….   …

Countersigned   Owner

….	…
Excise guard	Tapper

GOVERNMENT OF GOA,
DEPARTMENT OF EXCISE
FORM E 18
[See Rule 56(3)]

Year 200....
Tree Tax & Excise Duty
Excise Station ....
Chalan No. ....
Village ....
Tapper ....
Property ....
Situated at ....
Registered under No. ....
In the name of ....
Number and kind of trees
To be tapped ....
Tapping period ....
Declaration No. ....
Date ....

Excise Guard

Countersigned.

Excise Inspector

Date ....

AMOUNT COLLECTED

Tax	Duty	Fine	Total
Rs. P.	Rs. P.	Rs. P.	Rs. P.
January			
February			
March			
April			
May			
June			
July			
August			
Sepetmber			
October			
November			
December			
.... 20.......			
Total			

Excise Inspector
....

Installment of Chalan
No. ....
Excise Station
NOVEMBER
Tree tapping
Tree Tax Rs.................
Excise Duty Rs. ....
Fine for late ....
Payment Rs. ....
....
....
TOTAL ....
Paid on ....
.... 200......
....
Excise Inspector
....

Installment of Chalan
No. ....
Excise Station
SEPTEMBER
Tree tapping
Tree Tax Rs.................
Excise Duty Rs. ....
Fine for late ....
Payment Rs. ....
....
....
TOTAL ....
Paid on ....
.... 200......
....
Excise Inspector
....

Installment of Chalan
No. ....
Excise Station
JULY
Tree tapping
Tree Tax Rs.................
Excise Duty Rs. ....
Fine for late ....
Payment Rs. ....
....
....
TOTAL ....
Paid on ....
.... 200......
....
Excise Inspector
....

Installment of Chalan
No. ....
Excise Station
MAY
Tree tapping
Tree Tax Rs.................
Excise Duty Rs. ....
Fine for late ....
Payment Rs. ....
....
....
TOTAL ....
Paid on ....
.... 200......
....
Excise Inspector
....

Installment of Chalan
No. ....
Excise Station
MARCH
Tree tapping
Tree Tax Rs.................
Excise Duty Rs. ....
Fine for late ....
Payment Rs. ....
....
....
TOTAL ....
Paid on ....
.... 200......
....
Excise Inspector
....

Installment of Chalan
No. ....
Excise Station
JANUNARY
Tree tapping
Tree Tax Rs.................
Excise Duty Rs. ....
Fine for late ....
Payment Rs. ....
....
....
TOTAL ....
Paid on ....
.... 200......
....
Excise Inspector
....

Installment of Chalan
No. ....
Excise Station
DECEMBER
Tree tapping
Tree Tax Rs.................
Excise Duty Rs. ....
Fine for late ....
Payment Rs. ....
....
....
TOTAL ....
Paid on ....
.... 200......
....
Excise Inspector
....

Installment of Chalan
No. ....
Excise Station
OCTOBER
Tree tapping
Tree Tax Rs.................
Excise Duty Rs. ....
Fine for late ....
Payment Rs. ....
....
....
TOTAL ....
Paid on ....
.... 200......
....
Excise Inspector
....

Installment of Chalan
No. ....
Excise Station
AUGUST
Tree tapping
Tree Tax Rs.................
Excise Duty Rs. ....
Fine for late ....
Payment Rs. ....
....
....
TOTAL ....
Paid on ....
.... 200......
....
Excise Inspector
....

Installment of Chalan
No. ....
Excise Station
JUNE
Tree tapping
Tree Tax Rs.................
Excise Duty Rs. ....
Fine for late ....
Payment Rs. ....
....
....
TOTAL ....
Paid on ....
.... 200......
....
Excise Inspector
....

Installment of Chalan
No. ....
Excise Station
APRIL
Tree tapping
Tree Tax Rs.................
Excise Duty Rs. ....
Fine for late ....
Payment Rs. ....
....
....
TOTAL ....
Paid on ....
.... 200......
....
Excise Inspector
....

Installment of Chalan
No. ....
Excise Station
FEBRUARY
Tree tapping
Tree Tax Rs.................
Excise Duty Rs. ....
Fine for late ....
Payment Rs. ....
....
....
TOTAL ....
Paid on ....
.... 200......
....
Excise Inspector
....

FORM E 19

[*See* Rule 56 (5)]

GOVERNMENT OF GOA

Department of Excise

Licence for tree tapping

Excise Station ....

No. .... Year ....

.... resident of.....Taluka .... has been licensed for tapping ....coconut licensed been trees for .... from ….. the grove .... situated at ..… and No. .... belonging to .... residents of ....entered of …. Nos. …. entered in the register in this office under Nos. ....

This Licence is valid from the month of .... to ...... 20........

Excise Station ...., 20........

The Excise Inspector

FORM E 19

[*See* Rule 56 (5)]

GOVERNMENT OF GOA

Department of Excise

Licence for tree tapping

Excise Station ....

No. .... Year ....

.... resident of.....Taluka .... has been licensed for tapping ....coconut licensed been trees for .... from ….. the grove .... situated at ..… and No. .... belonging to .... residents of ....entered of …..Nos. … entered in the register in this office under Nos. ....

This Licence is valid from the month of .... to ...... 20........

Excise Station ...., 20........

The Excise Inspector

FORM E –20

[*See* rule 57(7)]

GOVERNMENT OF GOA

DEPARTMENT OF EXCISE

Excise Station of ,...................Taluka Date ....

Tree Tax Daily collection sheet

Challan No.	Tree Tax	Excise Duty	Fine	Challan No.	Tree Tax	Excise Duty	Fine	Remarks

Countersigned,

……

Treasury Clerk

……

The Excise Inspector

Checked by

……

Treasury Officer

Counter folio

FORM E - 21

[*See* Rules 69 & 83]

GOVERNMENT OF GOA

DEPARTMENT OF EXCISE

Transit permit for transport of country toddy tapper/cashew bidders.

Shri .... toddy-tapper/cashew bidder, residing at ………… under licence No. ..... dated ..... The ….. is authorized to transport .... litres of country liquor of the strength ..... from his warehouse to the licensed premises of Shri .... situated at ....

The duty of Rs. .... due on the above quantity has been collected by me.

Place ....

Date ....

The Excise Guard

Original

FORM E - 21

[*See* Rules 69 & 83]

GOVERNMENT OF GOA

DEPARTMENT OF EXCISE

Transit permit for transport of country toddy tapper/cashew bidders.

Shri .... toddy-tapper/cashew bidder, residing at ………… under licence No. ..... dated ..... The …… is authorized to transport .... litres of country liquor of the strength ..... from his warehouse to the licensed premises of Shri .... situated at ....

The duty of Rs. .... due on the above quantity has been collected by me.

Place ....

Date ....

The Excise Guard

GOVERNMENT OF GOA

DEPARTMENT OF EXCISE

Excise Station of .... Taluka

FORM E – 22

[*See* Rule 70]

Licence for extraction of cashew juice

Licence No. ....   Date of Licence.....................

Shri .... of .... is hereby authorized to extract juice from cashew fruits yielded in the groves .... situated at .... subject to the provisions of the Excise Duty Act, 1964, and the rules made thereunder.

The Excise Inspector

FORM E – 23
[*See* Rule 73]

Excise Station of .... Taluka

Licence for manufacture of liquor from cashew juice and working of stills for the distillation thereof

Licence No. .... Date of Licence.....................

Shri ....lease holder of .... is hereby authorized to manufacture liquor from cashew juice and to work ...... still for distillation thereof, in the locality situated at ...... belonging to ....

The licence fee of Rs. .... has been paid into the Government Treasury by challan No. .... dated ....

The Licensing Authority,

The Excise Inspector,

Government of Goa
DEPARTMENT OF EXCISE
FORM E – 24
[*See* Rules 90(5), 90(6) and 93
Excise Station of .... Taluka]

Licence for wholesale of foreign liquor/Indian made foreign liquor/country liquor/denatured spirituous preparations/ /denatured spirit/rectified spirit/absolute alcohol.

Register No. ....
Name of licence-holder..............
Locality ....

This licence authorizes Shri/Sarvashri .... residing at .... to sell by wholesale, foreign liquor/Indian made foreign liquor/country liquor/denatured spirituous preparations/denatured spirit/absolute alcohol in the premises .... situated at .... subject to the provisions of the Excise Duty Act, 1964 and the rules made thereunder.

The licence is valid from .... 20.... to .... 20....... provided that the licence fee is paid according to the provisions of the Rules. The non-payment of licence fee in time shall render this licence liable to be cancelled.

The premises shall be closed on every ....

The Excise Inspector

GOVERNMENT OF GOA

DEPARTMENT OF EXCISE

FORM E – 25

[*See* Rules 90(5), and (6)

Excise Station of .... Taluka]

Licence for Retail sale of foreign liquor/Indian made foreign liquor/country liquor for consumption on the premises

Register No. ....

Name of licence-holder........

Locality ....

This licence authorizes Shri/Sarvashri .... residing at .... to sell by wholesale, foreign liquor/Indian made foreign liquor/country liquor/denatured spirituous preparations/denatured spirit/absolute alcohol in the premises .... situated at .... subject to the provisions of the Excise Duty Act, 1964 and the rules made thereunder.

The licence is valid from .... 20.... to .... 20....... provided that the licence fee is paid according to the provisions of the Rules. The non-payment of licence fee in time shall render this licence liable to be cancelled.

The premises shall be closed on every ....

The Excise Inspector

DEPARTMENT OF EXCISE

FORM E – 25A

[*See* Rules 90(5), (6) and 93

Excise Station of .... Taluka]

Licence for Retail sale of foreign liquor/Indian made foreign liquor/country liquor/denatured spirituous preparations/denatured spirit/rectified spirit/ /absolute alcohol in sealed bottles for consumption on the premises

Register No. ....

Name of licence-holder................

Locality ....

This licence authorizes Shri/Sarvashri .... residing at .... to sell by retail, foreign liquor/Indian made foreign liquor/country liquor/denatured spirituous preparations/denatured spirit/rectified spirit/absolute alcohol in sealed bottles in the premises .... situated at .... subject to the provisions of the Excise Duty Act, 1964 and the rules made thereunder.

The licence is valid from .... 20.... to .... 20....... provided that the licence fee is paid according to the provisions of the Rules. The non-payment of licence fee in time shall render this licence liable to be cancelled.

The premises shall be closed on every ....

The Excise Inspector

Counterfoil	**Original**
FORM E 26	FORM E 26
[*See* Rule 117]	[*See* Rule 117]
GOVERNMENT OF GOA	GOVERNMENT OF GOA
DEPARTMENT OF EXCISE	**DEPARTMENT OF EXCISE**
Excise Station	Excise Station ....
No. .... Year	No. .... Year ....
I hereby certify that having searched Shri …. …vessel/raft/vehicle/animal/package/receptacle as described below at .... hours today, I did not find any liquor concealed thereon.	I hereby certify that having searched Shri .....vessel/raft/vehicle/animal/package/receptacle as described below at .... hours today, I did not find any liquor concealed thereon.
Description of:	Description of:
Place and date:	Place and date:
The Excise..............	The Excise..............

FORM E – 27

DEPARTMENT OF EXCISE

Challan No. ....

ORIGINAL
DUPLICATE
TRIPLICATE
QUADRUPLICATE

Treasury/Sub-Treasury
Cash paid into the
State Bank of India at ....
State Bank of Surashtra

To be filled by the remitter	To be filled in by the departmental officer

Quantity

By whom Tendered	Description of goods	Strength Litres	Bulk Litres	Proof duty	Rate of Rs. P.	Amount Account	Head of Bank	Order to the
1	2	3	4	5	6	7	8	9
							0.39 State Excise Signature	Date Correct..... Excise........ Receive and grant receipt Designation
Total amount (in words) Rupees							Treasury Officer	Accountant.

Received payment (in words) Rupees ....

Treasurer Accountant Agent of Manager

FORM E – 28

(*See* Rule 90)

Form of application for wholesale or retail sale of liquor other than denatured spirit preparation, denatured spirit, rectified spirit or absolute alcohol

Court Fee Stamp of Re. 1/-

To,

The Commissioner of Excise,
Panaji.

I, ... residing at .... Village/Town .... Taluka .... District request that I/We may be granted licence for wholesale/retail sale/sale in packed bottles in the premises .... situated at .... Village/Town .... Taluka .... District subject to the provisions of the Excise Duty Act, 1964 and the rules made thereunder.

2. I/We agree to abide by the terms and conditions of the licence, if granted.

3. I/We have enclosed the site plan of the premises giving its exact location.

4. I/We declare that to the best of my knowledge and belief the information furnished therein is true and complete.

Yours faithfully,

Signature of Applicant

Place: ....

Date : ....

Note:- If the applicant is a firm, the names and address of every partner of the firm and if it is a company, the registered name and address thereof including the names of the Director/Managing Director should be indicated.

[326]"FORM E – 28 A

(*See* Rule 104 A(2))

Application for grant of permission for assignment of licence

To,

The Commissioner of Excise,
Panaji.

Court Fee Stamp of Rs. 10/-

Sir,

1. I/We ....holding a licence for retail sale of IMFL, CL and FL for consumption in the premises/retail sale of IMFL, CL and FL in sealed bottles bearing license No. ……………............. in the premises bearing H. No. …………… situated at...and renewed for the year………………. hereby apply for grant of permission for assignment of the said licence to Shri/Sarvashri ……………………………… resident of ……………………………………...(Assignee)

2. I/We agree to abide by the terms and conditions of the permission which may be granted.

3. I/We hereby declare that no excise licence previously held by me/us or the Assignee has been cancelled or suspended or has failed to be renewed owing to a breach of any of the provisions of the Act and/or Rules governing the grant of such licence.

4. I/We declare that to the best of my/our knowledge and belief the information furnished herein is true and complete.

5. I/We have enclosed the treasury receipt No. …………….. dated …………………. for licence fee of Rs. ………..

Place ………………..

(Signature of the licensee)

Date: ………………
Place ………………………

(Signature of the Assignee of the licensee)
Date ………………………

[326] Inserted by (Amendment) Rules, 2022, Notification No. 2/7/2020-Fin(R&C)/872 dated 10-10-2022 published in O.G. Series I No. 27 (Ext.5) dated 11-10-2022.

[327] "FORM E – 28 B

[*See* Rule 104-A(*2*)(*iv*)]

AFFIDAVIT

(To be sworn by the licence holder)

I, We ……………… son/wife/daughter of ………… aged …………….. years, Indian National, resident of ………………. authorized signatory and on behalf of………., do hereby affirm and state on oath as under:—

(i) I say that if permission for assignment of licence is granted under rule 104A (3) of the Goa Excise Duty Rules, 1964 to M/s. …………………, I M/s. ……………….., shall not claim any right of renewal of such license after expiry of it's validity period of one year.

(ii) I say that I/M/s .... shall not claim any compensation towards any damage of loss sustained on account of suspension/cancellation/non-renewal of licence.

(iii) I say that …………………..(Licence holder) shall be fully responsible for payment of duties, taxes, fees or any other dues payable in respect of such license in the event of failure. of payment of dues by M/s. ……………………… (Assignee).

(iv) I say that this Affidavit is sworn by me in order to produce the same before the office of the Commissioner of Excise, Panaji.

(v) I say that the contents of foregoing paras are true to my knowledge and belief and nothing has been concealed or misrepresented.

Solemnly affirmed at …………,………… on this …………….. day of ………………., 20…….

DEPONENT

[327] Inserted by (Amendment) Rules, 2022, Notification No. 2/7/2020-Fin(R&C)/872 dated 10-10-2022 published in O.G. Series I No. 27 (Ext.5) dated 11-10-2022.

[328] FORM E-28C

[*See* rule 104-A(*2*)(*iv*)]

AFFIDAVIT

(To be sworn by the Assignee)

I, Mr./Mrs. …………. son/wife/daughter of ……………. aged years, Indian National, resident of ………….authorized signatory and on behalf of …………, do hereby solemnly affirm and state on oath under:—

(i) I say that M/s. …………… is not disqualified under any law for time being in force from entering into Deed of Assignment referred in rule 104A of the Goa Excise Duty Rules, 1964.

*(ii)*I say that if permission for assignment of licence is granted under rule 104A(3) of the Goa Excise Duty Rules, 1964 to M/s ………….., M/s. ...., shall not claim any right of renewal of such licence after expiry of it's validity period.

(iii) I say that I/M/s......................... shall not claim any compensation towards any damage of loss sustained on account of suspension/cancellation/non-renewal of licence.

(iv) I say that I/M/s......................shall be fully responsible for payment of duties, taxes, fees or any other dues payable in respect of such licence and for sale activities carried under such licence.

(v) I say that this Affidavit is sworn by me in order to produce the same before the office of the Commissioner of Excise, Panaji.

(vi) I say that the contents of foregoing paras are true to my knowledge and belief and nothing has been concealed or misrepresented.

Solemnly affirm at ………..,………. on this day of ………………….., 20 ……........

Deponent

---

[329]FORM E-28D

[See rule 104-A(*3*)]

Permission for Assignment of Licence

Permission No.:

Shri/Sarvashri __________ assignee of the licensee of Shri/Sarvashri M/s. __________. licence holder for retail sale of foreign liquor/ Indian made foreign liquor/country liquor in sealed bottles/for consumption with licence number ____________ having undertaken to comply with the conditions prescribed in the Goa Excise Duty Act, 1964, Act. No. 5 of 1964 and Rules made thereunder and having paid the licence fee of Rs. ___________ is hereby granted permission to sell by retail, foreign liquor/Indian made foreign liquor/country liquor in sealed bottles/for consumption in the premises …………….. situated at …………… subject to the provisions of the Goa Excise Duty Act, 1964 and the rules made thereunder.

The permission is valid from …………… 20……….. to …………… 20………… provided that the licence fee is paid according to the provisions of the Rules.

(Commissioner of Excise)

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[328] Inserted by (Amendment) Rules, 2022, Notification No. 2/7/2020-Fin(R&C)/872 dated 10-10-2022 published in O.G. Series I No. 27 (Ext. 5) dated 11-10-2022.

[329] Inserted by (Amendment) Rules, 2022, Notification No. 2/7/2020-Fin(R&C)/872 dated 10-10-2022 published in O.G. Series I No. 27 (Ext. 5) dated 11-10-2022.

[330]FORM E-29

(*See* rule 18A)

Application for Licence for possession and storage of molasses

Court Fee Stamp of Re. 2/-

To,
The Commissioner of Excise,
Panaji-Goa.

Sir,

1. I/We ……......…………........……………….…................... situated at …….….…..….……….. Village/Town ………………………..……. Taluka ……………….……….. District, request that I/We may be granted licence for possession of molasses in the premises situated at ……..…. ………………….............. Village/Town ………………… Taluka ..….……... District, subject to the provisions of the Goa Excise Duty Act, 1964 and the rules made thereunder.

2. I/We agree to abide by the terms and conditions of the licence, if granted.

3. I/We enclose the site plan of the premises giving the exact location and capacity of the storage.

4. I/We enclose the details of production and sales of the molasses.

5. I/We declare that to the best of my knowledge and belief the information furnished herein is true and nothing has been concealed.

Yours faithfully,

……….………...…….
(Signature of applicant).

[330]Inserted by (Amendment) Rules, 2016, published in O.G. Series I No. 53(Ext.) dated 31-03-2016.

[331]FORM E – 29A (*See* rule 18A)

Licence for possession and storage of molasses

Licence No.: ……………………….

Date of Licence: . …………………..

This licence authorises Shri/Sarvashri………………………………………, residing at……………………….…………… to possess and store molasses produced by the unit during the sugar manufacturing process as a by-product/molasses imported for export and for the purpose of distillation of alcohol as an ingredient for manufacture of other food commodity or for any other use.

Licence fee of Rs. ……........….. has been paid under challan No. …........…… dated ……........……….

Commissioner of Excise

Copy to:

Excise Inspector at ……………………………….…………………………….

Notification

No. FS/F.III/11-118/64/20542 dated 19-11-1964

In exercise of the powers conferred by sub-section 3 of section 1 of the Goa, Daman and Diu Excise Duty Act, 1964, Government hereby appoints the 1st day of December, 1964 as the date on which the said Act shall come into force throughout the Union Territory of Goa, Daman and Diu.

[Published in Govt. Gazette, Series I No. 47 dated 20-11-1964 (Ext.)].

Notification

No. FS/F.III/2-35/65/812 dated 3-2-1965

In exercise of the powers conferred by sub-section (1) of section 42 of the Goa, Daman and Diu Excise Duty Act, 1964, the Government hereby exempts the manufacture of sacramental wine intended for religious purposes from the duty of excise and licence fee payable under the Act, subject to the observance of all other restrictions and conditions in the Rules.

(Published in Govt. Gazette, Series I No. 6 dated 11-2-1965).

[331] Inserted by (Amendment) Rules, 2016, published in O.G. Series I No. 53(Ext.) dated 31-03-2016.

Notification

No. FS/F.III/2-35/Part/1572/65 dated 16-9-65

In exercise of the powers conferred by clause (i) of section 2 of the Goa, Daman and Diu Excise Duty Act, 1964 and clause (f) of Rule 2 of the Goa, Daman and Diu Excise Duty Rules, 1964, the Government hereby declares "Vodka" as Indian made foreign liquor.

(Published in Official Gazette No. 27, Series II, dated 30-9-65).

[332] Notification

15/5/2019-Fin(R&C)/1431 dated 02-06-2021

In exercise of the powers conferred by rules 47 and 47A of the Goa, Daman and Diu Excise Duty Rules, 1964 and in supersession of the Government Notification No. 1/6/2001-Fin(R&C) dated 27-03-2002, published in the Official Gazette, Series I No. 52, Extraordinary No. 3 dated 30-03-2002, the Government of Goa hereby specifies the following allowance for wastages and minimum production/yield:

I. Allowances for wastages

A. *Manufacture of Indian made foreign liquor (IMFL):—*

(i)	Loss in transit by leakage or evaporation of spirits imported by land into the State for manufacture of IMFL/fortified wines other than transported within the State	Actual loss or 0.25 % whichever is less
(ii)	Process wastage during re-distillation	2%
(iii)	Blending wastage, namely, the shrinkage when alcohol and water are mixed/reduction including compounding/filtration	1%
(iv)	Filling/sealing/labelling and storage of finished product in bond	1.5%

B. *Manufacture of Beer*:—

(a) Brewing/fermentation/lagering/maturation and filteration

(i)	Transit loss of wort through plate cooler	0.5%
(ii)	Fermentation	1%
(iii)	Lagering (Maturation)	0.5%
(iv)	Filteration/Carbonation	1%

(b) Bright beer filling/crowning/pasteurization/ /labelling/packing and storing in bond — 4%

(c) Maturation Loss:— Actual but not Exceeding 0.5% per month on the quantity kept for maturation in the vat.

[332] Notification No. 15/5/2019-Fin(R&C)/1431 dated 02-06-2021 Published in Official Gazette, Series I No. 10 (Ext.) dated 04-06-2021.

II. Minimum production/yield

A. ***Manufacture of Wine:-***

(a) Minimum production from grape juice

(i) Blue Grapes	50 litres or actual quantity whichever is higher for every100 kgs. of such grapes.
(ii) White Grapes	45 litres or actual quantity whichever is higher for every 100 kgs. of such grapes.
(b) Fermentation/sieving/maturation /fortification with RS	2%
(c) Filtration/bottling	1%

B. Recovery of rectified spirit from molasses as per ISI specification for every metric tonne of molassess:—

Type of molasses	Recovery of spirit	Strength of Rectified spirit
Khandasari Molasses	348 bulk litres of 166 proof	66 O.P.
I Grade	260 bulk litres of 166 proof	66 O.P.
II Grade	220 bulk litres of 166 proof	66 O.P.
III Grade	190 bulk litres of 166 proof	66 O.P.

The maximum permissible wastages during the production of processing of spirit, beer, wine or IMFL, as the case may be, from the raw material used in any distillery/brewery/winery or manufactory licensed under the Excise Duty Act, 1964 or the rules made thereunder, shall not exceed the marginal wastages specified hereinabove. In case wastages exceeds the wastages so specified the licensee shall be liable to pay excise duty on excess wastages at the rate applicable.

For the purpose of maturation losses, the period less than 15 days shall not be taken into consideration but the period more than 15 days shall be considered as one month.

The production or yield of spirit or wine, as the case may be, from the raw material used in a distillery/winery licensed under the said Act or the rules made thereunder, shall not be less than the quantity specified hereinabove. In case the licensee fails to produce the minimum quantity of alcohol or wine so specified the licensee shall be liable to pay a fine equivalent to excise duty leviable on such quantity which licensee failed to produce.

This Notification shall come into force on the date of its publication in the Official Gazette.

(Published in Official Gazette, Series I No. 10 (Ext.) dated 04-06-2021).

Notification

No. Fin(Rev)/2-35/PART/1/2041/69 dated 22-7-1971

In exercise of the powers conferred by sub-section (1) of section 42 of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964), the Government of Goa, Daman and Diu hereby exempts all the landlords of coconut groves of the Union State of Goa, Daman and Diu who are receiving the rent thereof in kind, from the payment of the licence fee prescribed for wholesale vend of palm liquor subject to the following conditions:

1. The landlords shall only sell palm liquor which is received by them as rent towards the coconut trees tapped by the toddy tapper under the valid licence.

2. The palm liquor so received as rent shall be sold by wholesale only to the licenced liquor vendors.

3. The liquor shall be transported under transport permit issued by the Excise Inspector.

4. The landlords shall maintain accounts of their transactions in liquor stating:

(1) Name of the toddy tapper:

(2) Number of trees tapped by the tapper:

(3) Quantity and strength of palm liquor received as rent:

(4) Month to which it relates:

(5) Name and licence number of the liquor vendor to whom the liquor is sold:

(6) Number and date of transport permit:

(7) Quantity sold:

(8) Balance:

The landlords shall observe the provisions of the Goa, Daman and Diu Excise Duty Act, 1964, and the Goa, Daman and Diu Excise Duty Rules, 1964, to the extent they are not exempted therefrom by this Notification.

(Published in the Official Gazette, No. 18 Series II dated 29-7-1971).

Notification

No. 2/6/2014-Fin(R&C) (B)/1389 dated 26-08-2014

In exercise of the powers conferred by section 5 of the Goa Excise Duty Act, 1964 (Act 5 of 1964) (hereinafter referred to as the "said Act") and in supersession of all earlier Notifications issued in this regard, the Government of Goa hereby prescribes the maximum quantity of liquor which can be transported, from one place to another, within the State of Goa, by any person, without a permit issued in accordance with the provisions of the said Act and the rules made thereunder, as follows:-

(i) 12 quart bottles of Indian made foreign liquor or foreign liquor other than beer and 24 bottles of beer for any person including his family.

(ii) 12 quart bottles of country liquor for any person including his family.

(iii) 06 quart bottles of denatured spirit and 02 quart bottles of rectified spirit or absolute alcohol.

This Notification shall come into force from the date of it's publication in the Official Gazette.

(Published in Official Gazette, Series II No. 22 dated 28-08-2014).

Notification

No. 2/6/2014-Fin(R&C) (A)/1386 dated 26-08-2014

In exercise of the powers conferred by section 8 of the Goa Excise Duty Act, 1964 (Act 5 of 1964) (hereinafter referred to as the "said Act") and in supersession of all earlier Notifications issued in this regard, the Government of Goa hereby prescribes the maximum quantity of liquor which can be possessed, within the State of Goa, by any person without a permit issued in accordance with the provisions of the said Act and the rules made thereunder, as follows:—

(i) 12 quart bottles of Indian made foreign liquor or foreign liquor other than beer and 24 bottles of beer for any person including his family.

(ii) 18 quart bottles of country liquor for any person including his family.

(iii) 06 quart bottles of denatured spirit and 2 quart bottles of rectified spirit or absolute alcohol.

This Notification shall come into force from the date of it's publication in the Official Gazette.

(Published in Official Gazette, No. 22, Series II dated 28-08-2014).

Notification

No. Fin(Rev)/LAQ/704/68(A) dated 5-4-1972

In exercise of the powers conferred by section 42 of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964) the Government hereby exempts all persons willing to set up in Goa a modern distillery plant for distillation of liquor or manufacture of wines from cashew apples from the operation of the provisions of the Rules 71, 72, 73, 74 & 75 of the Goa, Daman and Diu Excise Duty Rules, 1964, subject to the following conditions, namely:-

1. The person desiring to establish a modern distillery or winery plant shall apply to the Commissioner of Excise, in terms of Rule 41 of the Rules mentioned above, upto May of every year for a licence to establish a modern distillery for distillation of liquor or a winery for manufacture of wines during the cashew season of the next following year. Such applications shall also mention, with necessary specification, the names, if any, and location of the cashew zones, to be allotted and the names of the landlords and tenants holding the same.

2. The value of distillation or winery plant, including the building and excluding the residential portion, cannot be less than Rs. 50,000/-.

3. The application mentioned in condition 1, shall be disposed of upto the next July and, if the same is granted, the licensee shall pay the estimated excise duty as per condition 7 and the licence fee as per the Schedule appended to the Act up to the end of the following month of October, failing which the licence to establish the distillery or winery shall be deemed as automatically cancelled and the corresponding cashew zones shall be disposed of as per the provisions of the Chapter VIII of the Excise Duty Rules mentioned above. The licence to manufacture issued under this condition may be renewed every year on payment of the estimated excise duty, excess duty, if any, as per condition 8, and the licence fee upto the month of October of the same year, failing which the corresponding cashew zones shall be disposed of as per the same Chapter VIII.

4. The licence or licences will be granted for the manufacture jointly or separately of country liquor, Indian made foreign liquor and wines out of cashew apples subject to the provisions of Rules 42 to 52 as far as they are not inconsistent with the provisions of this Notification.

5. If more than one application is presented for the same zone or zones in common, the first preference shall be given to persons from this State and when there are more than one such persons, the persons investing higher amount with the plant, estimated as per condition 2 shall be preferred. The same is applicable when there are more than one applicant from other parts of India.

6. When more than one applicant apply for the same zone or zones or for some common zones, the applicant from this State shall be preferred, even if the amount invested by him with the plant is lesser.

7. The amount of excise duty to be paid for the allotment of the cashew zones shall be fixed by the Commissioner of Excise, with the previous approval of the Government.

8. If the excise duty on the liquor manufactured from cashew apples is in excess of the duty paid, under condition 7, the licensee shall be liable to pay the amount of such excess, before taking from the distillery any quantity of such liquor. Even if such liquor is not removed from the distillery, the excess duty assessed on it shall be paid upto the month of October of the same year. No refund of the duty paid will be admissible in any circumstances including decrease of production due to natural or other causes.

9. The licensee shall be entitled to the protection and rights and subject to the obligations provided under the provisions of the Rules 70, 76, 77, 79 to 83 as far as they are not inconsistent with the foregoing conditions.

10. When the licensee, instead of cashew juice, purchases cashew apples from the zones allotted to him the provision of Rule 76 (1), (1A) and (1B) shall be applicable *mutatis mutandis*.

11. Incase the licensee is unable to run the distillery or winery for want of supply of raw material or for any other cause, he will not be entitled to refund of the amount paid under this Notification.

12. The Commissioner of Excise reserves the right to reject any application for licence under the Notification without assigning any reason thereof.

13. After the cashew season is over, the licensee may manufacture liquor or wines from any other raw materials, subject to the previous permission of the Commissioner of Excise, on such terms and conditions as he may specify.

14. The licensee will be subject to the provisions of the Excise Duty Act, 1964, and the rules framed thereunder without prejudice to the foregoing conditions.

(Published in Official Gazette, No. 2, Series III dated 13-4-1972)

Notification

No. Fin.(Rev.)/2-35/Part/1/2243/69 dated 30-10-1972

Whereas the Government of Goa, Daman and Diu is of the opinion that there exists a reasonable ground for exempting the manufacturers of wines in the district of Goa, whose annual production does not exceed 20 thousand bulk litres, from the provisions of Rule 49 of the Goa, Daman and Diu Excise Duty Rules, 1964;

Now therefore in exercise of the powers under sub-section (1) of section 42 of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964) the Government of Goa, Daman and Diu hereby exempts the manufacturers of wines in the District of Goa, from the provisions of Rule 49 of the Goa, Daman and Diu Excise Duty Rules, 1964, subject to the following conditions:—

1. Such manufacturer shall, at least three days in advance intimate in writing to the Excise Inspector within whose jurisdiction his winery is situated, when he expects to receive the raw material in the winery or he proposes to start fermentation, filtration, bottling or to remove goods from the winery or from bonded warehouse;

2. The Excise Inspector shall, as and when such intimation is received from the manufacturer post Excise Guards or Assistant Excise Guards at the winery for the purposes of supervision of raw material, process of fermentation, filtration, bottling or removal of goods from the winery or from bonded warehouse as the case may be.

3. The manufacturer shall pay the salary and the allowances of the Excise Guards or Assistant Excise Guards posted to his winery proportions to the days/hours of service rendered by them.

(Published in Official Gazette No. 31, Series II dated 2-11-1972).

Notification

No. Fin(Rev)/2-35/part/4/D/73 dated 18-6-1974

In exercise of the powers conferred by sub-section (1) of section 42 of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964) the Government hereby exempts the tapping of cajury trees in Goa, Daman and Diu for drawing toddy from the payment of so much of tree tax leviable thereon as is in excess of rupees five per tree per annum, with effect from 1st July, 1974, and until further orders.

This supersedes the Government Notifications No. Fin.(Rev.)/2-35/part/1/770/68 dated 13-4-1972 and No. Fin.(Rev)/2-35/part-4/2777/73 dated 12-12-1973.

(Published in Official Gazette, Series II No. 13 dated 27-6-1974).

Notification

No. Fin(Rev)/2-35/part/4/B/73 dated 18-6-1974

In exercise of the powers conferred by sub-section (1) of section 42 of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964), the Government hereby exempts the tapping of coconut trees in Goa for drawing toddy for the purpose of manufacture of country liquor only from the payment of so much of tree tax leviable thereon as is in excess of rupees five per tree per annum, with effect from 1st July, 1974 and until further orders.

This supersedes the Government Notification No. Fin(Rev)/2-35/Part/1/770/68 dated 13-4-1972.

(Published in Official Gazette, Series II No. 13 dated 27-6-1974).

Notification

No.1/1/2001-Fin(R&C) (VI)

In exercise of the powers conferred by sub-section (1) of section 42 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), the Government of Goa being of the opinion that reasonable grounds exist for doing so, hereby exempts the All Goa Toddy Tappers Association from payment of licence fee for wholesale licence, as in excess of Rs. 1000/- (Rupees one thousand only) for sale of country liquor in the jurisdiction of Salcete Taluka of the State of Goa only, effective from the financial year 2001-2002.

Notification

No. Fin.(Rev.)/2-35/42/3305/74 dated 14-01-1975

In exercise of the powers conferred by sub-section (1) of section 42 of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964), the Government of Goa, Daman and Diu hereby exempts from payment of excise duty the samples of liquor mentioned below to be drawn by the Inspectors of Indian Standards Institution, from the liquors manufactured in the Distilleries/Breweries in this State who are holding licences from the said Institution.

Product	Quantity
(1) Indian made foreign liquor other than Beer	One bottle of 750ml of each product and brand (six samples per annum).
(2) Beer	Two bottles of 650ml of each brand. (six samples per annum).

(Published in the Official Gazette, Series II No. 43 dated 24-01-1975).

Notification

No. 1/1/2001-Fin(R&C) (VII)

In exercise of the powers conferred by sub-section (1) of section 42 of the Goa Excise Duty Act, 1964 (Act 5 of 1964) and in supersession of the Government Notification No. 1/2/94-Fin(R&C) dated 21-4-1998 published in the Official Gazette, Extraordinary, Series II No.4 dated 23-4-1998, the Government of Goa, being of the opinion that reasonable grounds exist for doing so, hereby exempts Indian made foreign liquor to be supplied to/purchased by the Defence Service Establishment situated in the State of Goa, from payment of so much of excise duty as may be in excess of 50% of the amount of excise duty leviable thereon, provided prior authorization of the Commissioner of Excise is obtained before removal of Indian made foreign liquor from bonded warehouses of manufacturing units/licensed wholesale dealers of Indian made foreign liquor.

This Notification shall come into force with immediate effect.

(Published in the Official Gazette, Series II No. 27 (Extraordinary) dated 4-10-2000).

Notification

No. Fin(R&C)/2-35/49/77 dated 28-2-1980

In exercise of the powers conferred by sub-rule (4) of rule 99 of the Goa, Daman and Diu (Excise Duty) Rules, 1964 and in supersession of the Government Notification No. Fin(R&C)/2-35/49/77-80, dated 25-1-1980, the Government of Goa, Daman and Diu hereby directs that all licensed premises for sale of liquor, throughout the State of Goa, Daman and Diu shall remain closed on Mahatma Gandhi Jayanti day i.e. 2nd October of every year.

(Published in the Official Gazette, Series II No. 49 dated 06-03-1980).

Notification

No. 1/1/79-Fin (R&C) dated 21-3-1980.

In exercise of the powers conferred by section 42 of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964), the Government of Goa, Daman and Diu hereby exempts the toddy tappers throughout Goa, from the operation of the provision of sub-rule (3) of rule 66 of the Goa, Daman and Diu Excise Duty Rules, 1964, subject to the condition that at the time of applying for a still licence, the toddy tapper shall satisfy the concerned Excise Inspector that he is legally tapping trees in the adjoining Talukas by producing a chalan of payment of Excise Duty and tree tax.

(Published in Official Gazette, Series I No. 52 dated 27-3-1980).

Notification

No. Fin(Rev)/2-35/Part 3/73 dated 05-08-1974

Whereas it appears to the Government of Goa, Daman and Diu that it is necessary so to do in the interest of public to prohibit the import, export, transport, possession or manufacture of any excisable article as mentioned below:-

Now, therefore, in exercise of the powers conferred by section 10 of the Goa, Daman and Diu Excise Duty Act, 1964 (Act No. 5 of 1964) the Government of Goa, Daman and Diu hereby prohibits in the public interest the import, export, transport, possession or manufacture of the following excisable articles namely:—

1. Intoxicating drugs such as :—

(i) the leaves, small stalks, and flowering on fruiting tops of the Indian hemp plant;

(ii) bhang, siddi or ganja;

(iii) charas, that is to say, the resin obtained from the Indian hemp plants, which has not been submitted to any manipulation or other than those necessary for packing and transport; or

(iv) any mixture, with or without neutral materials, of any of the intoxicating drugs mentioned in sub-clauses (i), (ii) and (iii) above;

2. Opium such as:—

(i) the capsules of the poppy (Papaver somniforum L) whether in their original form or cut, crushed or powdered and whether or not juice has been extracted therefrom;

(ii) the spontaneously coagulated juice of such capsules which has not been submitted to any manipulations other than those necessary for packing and transport or;

(iii) any mixture, with or without neutral materials, of any of the above forms of opium and includes prepared opium.

(Published in the Official Gazette, Series II No. 19 dated 8-8-1974).

Notification

No. Fin. (Rev.)/2-35/Part/3/33/73(A) dated 21-10-1974

In exercise of the powers conferred by section 10 of the Goa, Daman and Diu Excise Duty Act, 1964 (Act No.5 of 1964), the Government of Goa, Daman and Diu hereby directs in the public interest that no person shall manufacture country liquor out of gur, sugarcane juice, mhowra flowers and dates in Goa:

Provided that a manufacture of country liquor out of Mhowra flowers and dates who has been granted a licence for the year 1974-75 for such manufacture may continue to manufacture such liquor for the duration of the validity period of the licence.

(Published in the Official Gazette, Series II No. 30 dated 24-10-1974).

Order

No. CE/EST/38/80/27 dated 11-8-80

In exercise of the powers conferred by section 36A of the Goa, Daman and Diu Excise Duty Act, 1964, the Commissioner of Excise hereby authorizes the Assistant Commissioner of Excise, the Superintendent of Excise, the Excise Officer and the Excise Inspectors, In-charge of Excise Stations in the Union State of Goa, Daman and Diu, to make complaints in any Judicial Court not inferior to that of a Magistrate of the First Class, in respect of any offence committed under the said Act and/or the Rules made thereunder.

This order is issued without prejudice to earlier order No. Rev/2nd/63, dated 21st November, 1966, published in the Official Gazette, Series II No. 35 dated 1.12.1966 and action taken thereunder.

(Published in the Official Gazette, Series II No. 22 dated 28-8-1980).

Notification

No. 1/1/2001·Fin (R&C) (II) dated 19-03-2001

In exercise of the powers conferred by sub-section (1) of section 42 of the Goa, Daman and Diu Excise Duty Act, 1964 (Act 5 of 1964) (hereinafter called the "said Act"), the Government of Goa, being of the opinion that reasonable grounds exist for doing so, hereby exempts the licencee of premises licensed on the luxury vessels/crafts mostly floating in the inland waters and offshore and carrying passengers for entertainment, from the provisions of sub-rules (1) and (2) of rule 99 of the Goa, Daman and Diu Excise Duty Rules, 1964.

(Published in the Official Gazette, Series II No. 50 (Ext. 3) dated 19-03-2001).

Notification

No. 1/6/2006-Fin(R&C) dated 06-12-2006

In exercise of the powers conferred by sub-section (1) of Section 42 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), the Government of Goa, being of the opinion that reasonable grounds exists for doing so, hereby exempts Indian made foreign liquor, beer and wine manufactured in the State of Goa and exported beyond the territorial limits of India from payment of export fee leviable thereon.

(Published in the Official Gazette, Series II No. 35 (Ext. 2) dated 06-12-2006).

Notification

No. 2/11/2012-Fin(R&C)

Whereas, it has been observed that easy availability of liquor (IMFL/CL) in sachets/ /pouches and their uncontrolled sale by retail vendors in the State of Goa has lured the student community to experiment with the same which has created a negative impact and tension in the society.

And whereas, the consumption of liquor from such sachets/pouches takes place also by a section of the public, mainly migrant labourers, who discard the empty sachets/pouches on the roads, roadside gutters, Nullahs and waterways, thereby blocking and choking the drainages and waterway systems, thus causing an environmental pollution in the towns and villages of the State of Goa.

And whereas, in order to curtail this menace and in larger public interest, it has been decided by the Government of Goa to prohibit possession and/or sale of liquor (IMFL/CL) in sachets/pouches at all shops selling liquor in the State of Goa.

Now, therefore, in exercise of the powers conferred by Section 10 of the Goa Excise Duty Act, 1964 (No. 5 of 1964), the Government, having considered it necessary in the public interest so to do, hereby prohibits the possession and/or sale of liquor (IMFL/CL) in sachets/pouches at all shops selling liquor in the State of Goa.

(Published in the Official Gazette, Series II No. 37 dated 13-12-2012).

Notification

1/4/2016-Fin(R&C)/2232

In exercise of the powers conferred by sub-section (*1*) of section 8 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), the Government of Goa hereby prescribes the maximum quantity of liquor which can be possessed by an individual and an educational institution, for personal consumption and for educational purpose, respectively, within the State of Goa, with permit, as follows, namely:—

(*i*) in case of an individual including his family	One hundred quart bottles.
(*ii*) in case of an educational institution	Two hundred quart bottles.

2. The permit for possession of liquor issued by the Commissioner shall be subject to the following conditions, namely:—

(*a*) the permit for possession of liquor issued by the Commissioner shall be valid for a period of one year only.

(*b*) the permit holder shall maintain bills in respect of the liquor purchased or other document in respect of liquor possessed by him, during the year and the same shall be produced before the Commissioner whenever demanded by him.

(*c*) in case of an individual, the liquor permitted to be possessed shall be stored in the residential premises of the individual and it shall be utilized only for personal consumption of such individual or his family and it shall not be sold to any person.

(*d*) in case of an educational institution, the liquor permitted to be possessed shall be stored in the premises of the educational institution and it shall be utilized only for educational purpose. It shall also maintain a register containing the full account of the liquor purchased and utilized by it.

3. This Notification shall come into force with effect from the 1st day of April, 2016.

By order and in the name of the Governor of Goa.

Ajit S. Pawaskar, Under Secretary, Finance (R&C).

Porvorim, 31st March, 2016.

(Published in the Official Gazette, Series I No. 53 dated 31-03-2016).

Notification

15/1/2015-Fin (R&C)/1311

In exercise of the powers conferred by clause (*kk*) of section 2 of the Goa Excise Duty Act, 1964 (Act 5 of 1964) and clause (*f*) of rule 2 of the Goa, Daman and Diu (Excise Duty) Rules, 1964, the Government of Goa hereby declares “Mahua spirit, Mahua Liqueur and Agave beer” manufactured in India, as “Indian Made Foreign liquor”.

By order and in the name of the Governor of Goa.

Ajit S. Pawaskar, Under Secretary, Finance (R & C).

Porvorim, 5th December, 2016.

(Published in the Official Gazette, Series I No. 36 dated 08-12-2016).

Notification

No. 2/7/2014-Fin(R&C)/1663 dated 27-07-2021

The Government has decided to withdraw the Notification No. 2/7/2014/Fin (R&C)/1925 dated 26-12-2014, published in the Official Gazette, Extraordinary, Series II No. 39 dated 26-12-2014, with immediate effect.

Further, the Commissioner of Excise can grant permission for additional time beyond 11.00 p.m. for sale of liquor in Coastal Village Panchayats coming under Coastal Regulation Zone (CRZ) areas, areas under jurisdiction of Municipal Councils, Casinos and the hotels registered with the Department of Tourism, Government of Goa.

Further, in order to regulate sale of liquor in rural and hinterland areas, such applications shall be referred to Government by Excise Department, for decision.

(Published in the Official Gazette, Series II No. 17 (Ext.) dated 28-07-2021).

This Notification supersedes the Notification No.2/7/2014-Fin(R&C)/1925 dated 26-12-2014

(Published in the Official Gazette, Series II No. 39 dated 26-12-2014).

Notification

No. 2/8/2013-Fin(R&C)/1720 dated 12-08-2021

In exercise of the powers conferred by section 22 of the Goa Excise Duty Act, 1964 (Act No. 5 of 1964), the Government of Goa hereby notifies the "Goa Feni Policy, 2021" as follows:—

Vision Statement: The policy intends to take the real spirit of Goa's Heritage Drink "Feni" to the world and make it renowned globally.

1. *Policy Title: Feni Policy, 2021.*— This official Feni policy relates to the Heritage Spirit of Goa "Feni". Feni is sometimes also spelt as "Fenny". This Policy establishes the specifications to be met by those involved in the production chain, industry and trade of Feni and alcoholic products arising from the process, in accordance with the process and products specifically defined. The Feni Policy is a vision document to take Heritage spirit to the world. Feni is an inclusive word encompassing both Cashew Feni and Coconut Feni.

This Feni Policy, 2021 will come into force with immediate effect and would be regulated by the Office of the Commissioner of Excise, Government of Goa.

This policy applies to all processes and activities related to harvesting, sourcing, juice extraction (of Cashew Apples), its fermentation, distilling, storing, ageing, bottling, marketing information and business practices linked to the distilled alcoholic beverage known as "Feni" and alcoholic products arising from the process, pursuant to the specifications of this Feni Policy.

Furthermore, this Policy establishes the technical specifications and legal requirements for the protection of the GI for Cashew Feni in accordance with the Geographical Indications of Goods (Registration and Protection) Act, 1999, Goa Excise Duty Rules, 1964 and GI status application as prevalent from time to time.

1.1. Introduction: In Goa, Feni is made from cashew apple or from coconut nectar. The one prepared from cashew apple juice is called Cashew Feni and the other, prepared from coconut nectar (toddy) is called Coconut Feni. Several families depend upon Feni distillation for their livelihood, making it an important economic activity. Feni is differentiated by the quality, alcohol content, production process, duration of maturation and additions of flavours. The four major stakeholders in the Feni industry are distillers, bottlers, wholesalers, and retailers. The changes in technology and materials have brought about a change in the usage of traditional methods.

Feni's role in Goan society has not changed over a period because Feni distillation is a tradition and culture rather than a product. Feni is considered synonymous with Goa by tourists from across the world. Cashew Feni was given a Geographical Indicator status in 2007 through the sustained efforts of the Government of Goa and the Goa Cashew Feni Distillers & Bottlers Association.

In 2016, the Government of Goa gave Feni the status of Heritage Spirit, enabling it to be amenable for effective branding exercises. Feni had always been considered part of the Goan culture, and its numerous benefits are promoted by the locals and they feel proud of the heritage drink status given to it.

Given these aspects, regulating the Feni production process and its subsequent sale is of utmost importance. A strong policy will uphold the traditions of Feni as a Goan Heritage Spirit and would result in a positive impact on the stakeholders. This Policy is developed after in-depth deliberations with different stakeholders, witnessing their processes and the prevalent factors of the Feni industry.

1.2. Policy Statement: This Feni Policy, 2020 states the standardized process of Production and Sale of "Feni" and alcoholic products arising from the process.

A process and product certification will be necessary for the use of GI status. The GI Feni will be distinguished, through an approved logo as well as an approved hologram, from the other types of Feni.

2. *Definitions.*— For the purpose of this policy, the following definitions shall apply

- "Alcohol proof" means 1.75131 times the ethyl alcohol (ethanol) content in an alcoholic beverage by volume.

- "Distillery" means a premise where Feni and alcoholic product arising from the process is distilled, stored or issued. Distillers may also store the distilled liquor, at a location other than the site of actual distillation, where the stills are set up.

- "Yeast" means unicellular fungi responsible for fermentation to produce alcoholic beverages. Yeast metabolises the fermentable sugars to produce mainly alcohol and carbon dioxide.

- "Alcohol by volume (v/v)" means Ethyl alcohol (ethanol) content in an alcoholic beverage

expressed as a percentage of total volume.

- "Authorized Producer" means a licensed manufacturer of Cashew Feni and alcoholic product arising from the process as per the prevailing Goa Excise Duty Act and Rules.

- “Conformity Assessment Board (CAB)” shall mean a committee appointed by the Government under the Chairpersonship of Excise Commissioner for verification of compliance with the specifications set forth in this policy.
- “Todap” means the first distillate of the fermented cashew juice.
- “Urrac” also spelt as “Urrack” means the part distillate obtained during the first phase of the distillation process of Cashew Feni.
- “Feni” means an alcoholic beverage produced by distillation of fermented cashew apple juice or coconut toddy, within the state of Goa.
- “GI Feni” means Feni distilled as per GI status application (Identity No. 120, Certificate No. 105, section 16(1) of Geographical Indication Act, 1999 in respect of Feni falling in Class-33).
- “Grav” means the strength of alcohol measured using the Grav Hydrometer used by the distillers.
- “Maturation or ageing” means allowing certain reactions to develop naturally in appropriate containers over a period of time, thereby giving Feni the organoleptic qualities previously absent.

3. *Local terminology and its meanings*.—

Bhaticar: Distiller.

Kazkar/Kazkarin: Male or Females involved in the production process of Cashew Feni.

Caju: Cashew apple.

Sankallop: De-weeding, clearing undergrowth at the cashew plantation.

Pantlo: Cane basket to collect the cashew fruit.

Kanto: A long stick which has thorns on either side to enable the easy picking of the fruit fallen on the ground.

Ghuto: Shed where the stills for distillation are fixed.

Olanap: Separating the cashew seed from the fruit.

Kolmbi: This is a rock carved like a basin having an outlet to collect the juice. This juice is obtained by stomping the cashew apples in the kolmbi.

Malap: Crushing of the cashew fruit.

Nudi: A long jungle vine which is used to keep the remains of the stomped cashew apples in a circular shape and which is then kept under a heavy stone so that the remaining juice slowly trickles down.

Chumal: Pulp that remains after extraction of juice.

Pinjrem: A metal cage-like unit used to further extract juices by using a press.

Niro**:** Cashew nectar.

Kodem: A large earthen vessel buried underground into which the cashew apple juice is poured and kept to be fermented.

Bhann: An Earthen pot or a copper pot into which the Fermented juice is boiled over the fireplace. It has two openings, one at the top to pour the fermented juice and the other is the one connected to the nalli which is connected to the smaller pot (lavnni) to condense the vapours.

Chool: A fireplace on which the bhann or the pot for distillation is kept.

Lavnni: The small earthen pot which is connected to the bhann through a hollow pipe (nalli) which condenses the vapours.

Tiketem: A wooden framework on which the lavnni is kept.

Doulo: A wooden ladle used to pour water over the lavnni to help the condensation of the vapours. This is the traditional method of condensation.

Moren: Lid used to close the bhann, made out of wood or an earthen pot.

Nalli: A hollow bamboo/copper pipe connecting the bhann and the lavnni to allow vapours to pass from the bhann to the lavnni.

Roinnechi maathi: Mud from anthills.

Godo: The residues in the bhann, after the alcohol has evaporated.

Kollso: A pot large enough to hold around 18-20 bottles of 750 ml. each.

4. *Classification.—*

4.1. Categories: 1. Feni – Alcoholic beverage with 18.5 grav/40% v/v upto 19.5 grav/45 % v/v or as specified by relevant authorities from time to time.

2. GI Feni – Alcoholic beverage as specified in GI application from time to time.

3. Urrac – Alcoholic beverage with 14 grav/23% v/v upto 16 grav/30% v/v or as specified by relevant authorities from time to time.

4.2. Sub-categories: 1. Matured Feni: Feni matured in wooden casks for a minimum period of one year from the date of distillation.

2. Botanical Feni: Feni distilled in traditional pot stills in the presence of natural herbs and spices. Only use of natural botanicals shall be permitted.

5. *References.—* In order to verify the specifications, set forth in this policy, the Official Goa Excise Duty Rules, specifications, procedures and test methods currently in force, or those replacing them, will apply. As per the Food Safety and Standards Act, 2006 and the rules therein, the sample "Feni" is included in the Distilled Alcoholic Beverages Standards and falls under Country Spirits (Distilled). Test methods as specified by FDA/ FSSAI from time to time, are to be used for certification.

A non-exhaustive list of references of regulations and test methods to be followed are listed below for measuring specific contents as indicated in the Standards to be applied for certification of Feni and alcoholic product arising from the process.

- Food safety and Standards (Packaging and labelling) regulations, 2011 for:

    i. Commercial information of quantity statement on the label.

    ii. Hygiene and health practices for the processing of foods, alcoholic and non-alcoholic beverages.

iii. Alcoholic beverages - health specifications, Health and commercial labelling.

• Food Safety and Standards (Alcoholic Beverages Standards) Regulations, 2016: Alcoholic beverages - Naming, labelling and specifications.

• Alcoholic beverages - Determination of alcohol content: Manual of methods for analysis of Alcoholic Beverages.

• Alcoholic beverages - Determination of direct reducing sugars and total sugars Test methods: Manual of methods for analysis of Alcoholic Beverages.

• Alcoholic Beverages - Determination of esters, aldehydes, methanol and higher alcohols (fuel oils) – Test methods: Manual of methods for analysis of Alcoholic Beverages.

• Alcoholic Beverages - Determination of furfural: Manual of methods for analysis of Alcoholic Beverages.

6. *Product specifications.*— Feni and alcoholic product arising from the process covered under this policy shall comply with the specifications by FDA/FSSAI/GI Status application from time to time.

6.1. Physical characteristics:

6.1.1. Colour: Feni and Urrac are colourless clear liquors. When matured in wooden barrels Feni attains a golden-brown tint.

6.1.2. Aroma: Feni has a fruity, pleasant, strong aroma of cashew apples with a predominant flavour of the botanicals used if spiced.

Urrac has a fresh fruity and lighter aroma compared to Feni.

7. *Process specification.*— The process specification includes specifications for Cashew fruit collection, juice extraction, Fermentation, Distillation, Product Storage, Maturation, Bottling, Labelling and Selling.

7.1. Cashew Fruit: The cashew tree's fruit is called 'Caju' cashew apple with the kidney shaped cashew nut attached to it. With high levels of sugar (upto 14%) and its characteristic rapid fermentation, it makes for a good distilling agent.

Any variety of cashew apple grown anywhere may be used to extract juice to make Feni. The cashew apple used to make Feni must be fully ripe and fallen naturally from the tree.

For making GI Feni, cashew apples grown within the geographical limits specified under GI application must be used.

7.2. Sourcing and Harvesting Cashew Apples: A ripe cashew apple fallen from the tree shall be used for making Feni, after removing the nut by a process called "olanap". The Kanto, a wooden stick with a nail-like protrusion at one end, is traditionally used to pick the fallen apples and collect them into baskets. The cashews shall be collected as per the rules and regulations specified by the Goa Excise Duty Act and Rules or as approved by the CAB from time to time.

These cashews shall be transported in food grade storage containers or in vehicles lined with plastic sheets to ensure hygiene and avoid contamination of the fruit.

7.2.1. Regulation: Collection of apples shall be done in a plastic bucket, woven basket, cane basket (patlom) or stainless-steel buckets/containers. Tools made of corrosive metals shall not be used for picking/collection/transpor-tation of the cashew apples.

7.3. Juice extraction: The juice shall be extracted using the following methods or combinations thereof:

A. Traditional stomping methods like "malap", where cashew apples are crushed by the use of feet on a "kolombi" may be used to extract juice. Heavy stone may be used to extract the juice from "chumal" using methods such as "nudi" or "pinjrem". Hygiene must be maintained by the washing of the feet with any suitable disinfectant prior to crushing with feet.

B. Mechanised Methods may include any of the tools as approved by the CAB such as Pneumatic Press, Stainless steel electric crusher, Stainless steel press, Balloon press for juice extraction. The stainless steel used in such equipment should comply with FSSAI, FDA regulations from time to time. All tools and equipment used for crushing and extracting juice must be washed and hygiene must be maintained after processing every batch of fruit.

7.3.1. *Regulation:* The licence for the manufacture of liquor from cashew juice is granted as per the current rules applicable in the Goa Excise Act. Only Stainless Steel (complying with FSSAI, FDA regulations) crushers/shredders/extractors should be used in a method where metal is used to extract juice. Any other new method that is used for juice extraction must be certified by the CAB.

7.4. Fermentation: Fermentation should be only through the naturally occurring yeast present in the cashew apple or as stated in the GI application status from time to time. Fermentation of the juice must be carried out in the hygienic and safe conditions using any of the following only:

1. Earthen pots ("Kodem");
2. Food grade plastic containers;
3. Tank using ceramic/glazed tiles;
4. Stainless steel containers (complying with FSSAI, FDA regulations);
5. Any other container not specified above and is safe and hygienic with a written approval from the CAB.

7.4.1. Regulation: No additives are permitted to aid fermentation. Fermentation should be done using earthen pots, tanks with glazed tiles, food grade plastic drums or stainless-steel vats complying with FSSAI, FDA regulations.

7.5. Distillation: The only ingredient to be used is the fermented juice of crushed cashew apples. The process of distillation is broadly categorized into Traditional, Semi traditional and Mechanized methods.

A. Traditional: The first distillation requires the fermented juice to be transferred to the copper pot (bhann). The copper pot is heated by use of firewood so that the liquid boils. During distillation, this vapour travels up the outlet towards the top of the Bhann and through a conduit made of bamboo or copper (nalli) to a smaller earthen pot, which is the condenser (lavnni). The lavnni is cooled by constantly pouring water or immersing the lavnni in cold water container (kodem). This condenses the alcohol to yield a distillate called todap which has a concentration of about 14-16 grav in strength. Urrac is a part distillate of the ‘todap’ and is consumed traditionally in summer. The second distillation involves a mix of the todap (first distillate) with another batch of fermented juice using the same distillation process. The ratio of this mix is variable. This leads to a double distilled Feni of around 18-20 grav strength. An earthen pot, a non-corrosive metal or a food-grade plastic container shall be used to collect the condensed alcohol from the Laavni.

B. Semi-traditional: In the semi traditional method, the Nalli is replaced by a copper coil which is submerged in a large water tank. The alcohol vapours rise through the still and are collected in liquid form after passing through the copper coil enclosed in the water-cooled condenser. An earthen pot, a non-corrosive metal container or a food-grade plastic container shall be used to collect the condensed alcohol from the coil. Traditional firewood furnaces are sometimes replaced with kerosene/diesel stoves or steam as the heating source for distillation. However, the use of kerosene must be avoided at all times.

C. Mechanized: In this process, the entire distillation is mechanised using an industrial pot still. Other new methods may be used for distillation, with a prior approval of the CAB. For GI Feni, the distillation method to be used must be as specified in the GI. Addition of spices to Feni may be done at the time of distillation by adding them in requisite quantities into the bhann to prepare spiced Feni. The type and quantum of spices used during distillation create different variants of spiced Feni.

7.5.1. Regulation: 1. Use of Earthen, Copper or Stainless-Steel pots (complying with FSSAI, FDA regulations) for stills are allowed. Use of any other material for distillation is not permitted.

2. Use of only Copper Coils is permitted for condensation in semi-traditional or mechanised methods.

7.6. Storing, Ageing, Mixing:

A. Storing: Storing is also known as resting. Feni shall be stored in Garrafão’s (glass container), food-grade plastic container, ceramic jars/containers, wooden casks or in non-corrosive metal containers as specified by FSSAI/FDA. Any other material not specified above may be used to store Feni, only with prior approval from the CAB. a. In the case of Urrac the shelf life is limited and should not be stored and sold post it’s shelf life as notified by the excise department from time to time.

B. Ageing: Ageing is also known as maturing. Only casks made of wood shall be used for maturing. The minimum maturing period shall be one year from the date of distillation. During maturation, some Feni is lost due to evaporation (Angels share). An evaporation allowance shall be permitted.

C. Mixing: Blending is not permitted; however, the mixing of Feni of different strengths is permitted to bring the spirit to the specified alcohol strength before bottling. The distilled liquor needs to be kept in a bonded warehouse under double lock system, one key of which shall be retained by the licensee and the other by the Excise Guard of the area. The strength of liquor produced shall not exceed 25 degrees under proof (43% v/v).

7.6.1. Regulation: Storage shall be in glass jars, stainless steel vessels, food grade plastic drums, wooden barrels, or ceramic jars. The licensed manufacturer must keep a register containing the following particulars or as specified by the competent authorities and submit to the respective Taluka Excise Station:

(i) Name of the cashew grove if any

(ii) Name of the owner or tenant of the cashew grove

(iii) Registration number of the grove

(iv) The quantity of cashew juice received from cashew grove

(v) Quantity and strength of liquor produced in respect of each grove.

7.7. Bottling: Bottling shall be done in glass bottles or as permitted by the regulatory authorities from time to time. However, for GI Feni, only glass bottles are permitted. The Feni bottler shall demonstrate, always, that the product has not been adulterated between its bulk delivery and final bottling. For such purposes, bottling activities shall be subject to the following guidelines:

1. The alcoholic content shall be monitored during the distillation process to ensure that the Feni is of the required alcoholic strength. A certificate certifying the strength of alcohol in the Feni produced shall be given by the distiller to the bottler at the time of sale.

2. In case of Feni labelled as Matured Feni, the bottler shall give a declaration to the concerned excise officer on the quantity of Feni and the period for which he chooses to age the same, minimum period being one year from the date of distillation. He/she shall also declare the territory within which such Feni shall be aged.

3. If transportation of Feni in bulk is involved, the same shall be governed by extant procedures approved by the Excise Department.

4. The Bottling may be done in bottles ranging from 50 ml (miniature) to one litre in volume. The bottling plant shall be governed by regulations of specified authorities granting a license to bottle Feni.

5. The distillers or bottlers must use the Grav Hydrometer or Gay Lusaac Alcoholmeter to measure the strength of Cashew Feni or any other instruments of measurement as specified by relevant authorities.

6. The strength of bottled Cashew Feni shall be enforced by the specified authority.

Classifi- cation of Distillate	Hydrometer (Grav) @ 20° C	Alcohol- meter (Gay Lusaac) @ 15° C	Calibrated @ 29°C (Alc % v/v)
Cashew Feni	18.5 - 19.5	45.5 - 49.5	40 - 45.5
Urrac			
	14 - 16	27 - 34.5	23 - 30

7.8. Sampling: The Authorized Producers and bottlers shall maintain continuous quality control through their own infrastructure or through contracting the services of conformity assessment agencies accredited and approved pursuant to the Law, such as certification agencies, testing laboratories and/or verification units.

7.9. Test methods and verification: Verification of compliance with the specifications set forth in this policy, shall take place through CAB as follows:

7.9.1. Process Certification: The Processes used for producing Cashew Feni (inclusive of crushing, fermenting and distilling) shall be certified for compliance by CAB. This certification shall be mandatory for all the businesses applying for GI license.

7.9.2. Product Certification: The Product Certification for the purpose of certifying the contents of Feni and alcoholic product arising from the process shall be given by the Authorized Agency of the Government such as FSSAI/FDA and shall be in adherence to the specifications as notified by them from time to time.

7.10. Marketing: The authorized producer and approved bottler of Feni and alcoholic product arising from the process shall keep records of the number of litres produced and/or bottled daily, specifying the brands under which the product is being marketed, and shall make such records available to the Certification Body/Excise Authorities as and when demanded.

The approved bottler shall comply with the labelling requirements set forth in this Policy without prejudice to compliance with the requirements imposed by the laws of the country to which the product is exported, if applicable.

A person shall not label, package, sell, advertise or promote any drink as GI Feni if it is not Feni as per the GI application from time to time.

7.11. Labelling: Labelling of Feni and alcoholic product arising from the process should be as per regulations laid down by FSSAI/FDA and Legal Meteorology Department from time to time.

The GI Feni shall have the GI hologram & logo on the label after receiving the necessary certification.

7.12. Sales: The licence for manufacture covers the right to sell the liquor as per the prevailing Goa Excise Duty Act and Rules.

7.13. Licensing: The Feni licensing shall be as per the rules and regulations laid down under Goa Excise Duty Act and Rules from time to time. However, the parties who wish to apply under GI status may do so separately. Product and Process Certification from CAB shall be mandatory. Only those who are licensed shall be considered for such certification. Only those who receive the certificates shall be allowed to use the GI logo and/or hologram on the labels.

8. *GI Feni.*— All the organisations who have applied for GI Feni shall comply with all the processes as mentioned in the GI application form. Wherever the GI application is silent on any of the processes or use of tools, the Feni policy provisions for the same shall apply.

9. *Appellation.*— An appellate authority may be formed/specified to settle grievances with respect to the Feni trade.

10. *Support for promoting feni.*— Since this exotic "Heritage of Goa" is acknowledged at the International level through the Geographical Indication status, an

effort is required at all levels to promote "Feni", in local, national and international markets. Following is the illustrative list of the support needed for the above purpose.

a. Local support in terms of creating awareness about the product, its benefits and its cultural ethos. This can be done through specific events, campaigns and overall presence in the tourism calendar of events in Goa.

b. The Cultural and Traditional Ethos of Feni should also be promoted nationally through appropriate channels of communication used in the Tourism Promotion of Goa.

c. The Culture and Tradition of Feni distillation should find a place in the International Tourism Events where the Goa Pavilion on Tourism is exhibited. This will bring Feni closer to the world market and also improve its presence across internationally.

(Notification No. 2/8/2013-Fin(R&C)/1720 dated 12-08-2021 published in O.G. Series I No. 21 dated 19 -08-2021.)

Notification

1/5/2022-Fin(R&C)/1025 dated 25-11-2022

In exercise of the powers conferred by sub-section (*1*) of section 42 of the Goa Excise Duty Act, 1964 (Act No. 5 of 1964), the Government of Goa being of the opinion that reasonable grounds exist for doing so, hereby allows to levy excise duty on beer manufactured and sold in the State of Goa and Fee for beer imported from outside India or transported from Custom Station or imported from the rest of India and sold in the State of Goa on the stock in the bonded warehouse of the wholesaler or manufactured as on 06-10-2022 or on the stock for which import permits were issued on or before 06-10-2022 shall be at the rates specified in the Government Notification No. 1/2/2020- Fin (R&C)/556 dated 11th May, 2020.

(Published in the Official Gazette, Series I No. 35 dated 01-12-2022).

GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

PRINCIPAL NOTIFICATION

In exercise of the powers conferred by sections 12, 13, 13A, 14 and 15 of the Goa Excise Duty Act, 1964 (No. 5 of 1964) and all other powers enabling it in this behalf and in supersession of the Government Notification No.1/2/2020-Fin(R&C)/556 dated 11-05-2020, published in the Official Gazette, Extraordinary No. 5, Series I No. 6, dated 11-05-2020, the Government of Goa hereby fixes the following rates of excise duty, license fee, tree tax, permit fee, import fee, application fee, processing fee, fee for transfer or shifting of licence and fee for recording of label, as follows, namely:—

Part-A

Rates of duty on excisable articles manufactured in or passed out of any place of manufacture or storage including a distillery, brewery, winery or warehouse licensed or established under the Goa Excise Duty Act, 1964 (No. 5 of 1964).

(1)	Indian made foreign liquor other than milk punch, wines and beer	
(a)	Manufactured in the State of Goa and sold in the State of Goa, for brands, whose strength is below 80 U.P.,-	
(i)	Whose maximum retail price does not exceed Rs. 150/- per 750 ml.	Rs. 40/- per bulk litre
(ii)	Whose maximum retail price exceeds Rs. 150/- but does not exceed Rs. 220/- per 750 ml.	Rs. 80/- per bulk litre
(iii)	Whose maximum retail price exceeds Rs. 220/- but does not exceed Rs. 280/- per 750 ml.	Rs. 130/- per bulk litre
(iv)	Whose maximum retail price exceeds Rs. 280/- but does not exceed Rs. 430/- per 750 ml.	Rs. 150/- per bulk litre
(v)	Whose maximum retail price exceeds Rs. 430/- but does not exceed Rs. 565/- per 750 ml.	Rs. 160/- per bulk litre
(vi)	Whose maximum retail price exceeds Rs. 565/- but does not exceed Rs. 715/- per 750 ml.	Rs. 175/- per bulk litre
(vii)	Whose maximum retail price exceeds Rs. 715/- but does not exceed Rs. 900/- per 750 ml.	Rs. 280/- per bulk litre
(viii)	Whose maximum retail price exceeds Rs. 900/- but does not exceed Rs. 1320/- per 750 ml.	Rs. 330/- per bulk litre
(ix)	Whose maximum retail price exceeds Rs. 1320/ but does not exceed Rs. 1610/- per 750 ml.	Rs. 360/- per bulk litre
(x)	Whose maximum retail price exceeds Rs. 1610/ but does not exceed Rs. 2120/- per 750 ml.	Rs. 410/- per bulk litre

(xi)	Whose maximum retail price exceeds Rs. 2120/ but does not exceed Rs. 3050/- per 750 ml.	Rs. 580/- per bulk litre
(xii)	Whose maximum retail price exceeds Rs. 3050/ but does not exceed Rs. 3520/- per 750 ml.	Rs. 620/- per bulk litre
(xiii)	Whose maximum retail price exceeds Rs. 3520/ but does not exceed Rs. 4050/- per 750 ml.	Rs. 700/- per bulk litre
(xiv)	Whose maximum retail price exceeds Rs. 4050/ but does not exceed Rs. 4850/- per 750 ml.	Rs. 850/- per bulk litre
(xv)	Whose maximum retail price exceeds Rs. 4850/ but does not exceed Rs. 6600/- per 750 ml.	Rs. 900/- per bulk litre
(xvi)	Whose maximum retail price exceeds Rs. 6600/ but does not exceed Rs. 9500/- per 750 ml.	Rs. 1000/- per bulk litre
(xvii)	Whose maximum retail price exceeds Rs.9500/- per 750 ml.	Rs. 1100/- per bulk litre
	Note: Additional excise duty of Rs. 400/- per bulk litre in addition to the excise duty stipulated in item (1) above shall be charged for Indian Made Foreign Liquor other than milk punch, wines and beer manufactured in the State of Goa and sold in the State of Goa for brands whose strength is above 43 % v/v but below 60% v/v.	
(2)	Indian made foreign liquor other than milk punch, wines and beer manufactured in the State of Goa and sold in the State of Goa, for brands, whose strength is above 80 U.P.,-	
i	Whose alcoholic strength does not exceed 5% v/v and whose maximum retail price does not exceed Rs. 80/- per bottle of 275ml.	Rs. 30/- per bulk litre.
ii	Whose alcoholic strength does not exceed 5% v/v and whose maximum retail price exceeds Rs. 80/- per bottle of 275 ml.	Rs. 40/- per bulk litre.
iii	Whose alcoholic strength exceeds 5% v/v and whose maximum retail price does not exceed Rs. 90/- per bottle of 275 ml.	Rs. 35/- per bulk litre.
iv	Whose alcoholic strength exceeds 5% v/v and whose maximum retail price exceeds Rs. 90/- per bottle of 275 ml.	Rs. 45/- per bulk litre.
(3)	Milk punch and wines manufactured by using rectified spirit or extra neutral alcohol, or without using rectified spirit or extra neutral alcohol, for fortification or preservation or manufactured by process of natural fermentation of fruits only, in the State of Goa and sold in the State of Goa,-	
(i)	Whose maximum retail price does not exceed Rs. 110/- per 750ml.	Rs. 08/- per bulk litre.
(ii)	Whose maximum retail price exceeds Rs. 110/- but does not exceed Rs. 220/- per 750 ml.	Rs. 30/- per bulk litre.
(iii)	Whose maximum retail price exceeds Rs. 220/- but does not exceed Rs. 325/- per 750 ml.	Rs. 40/- per bulk litre.

(iv)	Whose maximum retail price exceeds Rs. 325/- but does not exceed Rs. 520/- per 750 ml.	Rs. 80/- per bulk litre.
(v)	Whose maximum retail price exceeds Rs. 520/- but does not exceed Rs. 800/- per 750 ml.	Rs. 160/- per bulk litre
(vi)	Whose maximum retail price exceeds Rs. 800/- but does not exceed Rs. 1,150/- per 750 ml.	Rs. 175/- per bulk litre.
(vii)	Whose maximum retail price exceeds Rs. 1,150/- but does not exceed Rs.1,500/- per 750 ml.	Rs. 350/- per bulk litre.
(viii)	Whose maximum retail price exceeds Rs. 1,500/- but does not exceed Rs. 2,200/- per 750 ml.	Rs. 380/- per bulk litre.
(ix)	Whose maximum retail price exceeds Rs. 2,200/- but does not exceed Rs. 5,100/- per 750 ml.	Rs. 600/- per bulk litre.
(x)	Whose maximum retail price exceeds Rs. 5,100/- per 750 ml.	Rs. 850/- per bulk litre.
(4)	Beer manufactured and sold in the State of Goa,-	
(i)	Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price does not exceed Rs. 97/- per bottle of 650 ml.	Rs. 42/- per bulk litre.
(ii)	Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price exceeds Rs. 97/- but does not exceed Rs. 130/- per bottle of 650 ml.	Rs. 47/- per bulk litre.
(iii)	Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price exceeds Rs. 130/- per bottle of 650 ml.	Rs. 50/- per bulk litre.
(iv)	Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price does not exceed Rs. 115/- per bottle of 650 ml.	Rs. 55/- per bulk litre.
(v)	Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price exceeds Rs. 115/- but does not exceed Rs.160/ per bottle of 650 ml.	Rs. 57/- per bulk litre
(vi)	Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price exceeds Rs. 160/- per bottle of 650 ml.	Rs. 60/- per bulk litre.
(5)	Beer manufactured in the State of Goa by the pub brewery/microbrewery and sold in the manufacturers premises itself,-	

(i)	Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price does not exceed Rs. 85/- per bottle of 650 ml.	Rs. 30/- per bulk litre.
(ii)	Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price exceeds Rs. 85/- but does not exceed Rs. 120/-, per bottle of 650 ml.	Rs. 35/- per bulk litre.
(iii)	Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price exceeds Rs. 120/- per bottle of 650 ml.	Rs. 40/- per bulk litre.
(iv)	Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price does not exceed Rs. 100/- per bottle of 650 ml.	Rs. 40/- per bulk litre.
(v)	Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price exceeds Rs. 100/- but does not exceed Rs. 150/- per bottle of 650 ml.	Rs. 48/- per bulk litre.
(vi)	Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price exceeds Rs. 150/- per bottle of 650 ml.	Rs. 50/- per bulk litre.
(6)	Beer manufactured in the State of Goa by pub brewery/microbrewery and sold in the premises other than manufacturers premises in bottles/kegs in the State of Goa,-	
(i)	Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price does not exceed Rs. 85/- per bottle of 650 ml.	Rs. 30/- per bulk litre.
(ii)	Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price exceeds Rs. 85/- but does not exceed Rs. 120/- per bottle of 650 ml.	Rs. 35/- per bulk litre.
(iii)	Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price exceeds Rs. 120/- per bottle of 650 ml.	Rs. 40/- per bulk litre.

(iv)	Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price does not exceeds Rs. 100/- per bottle of 650 ml.	Rs. 40/- per bulk litre.
(v)	Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price exceeds Rs. 100/- but does not exceeds Rs. 150/- per bottle of 650 ml.	Rs. 48/- per bulk litre.
(vi)	Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceeds 8% v.v. or 14.03% of proof spirit and whose maximum retail price exceeds Rs. 150/- per bottle of 650 ml.	Rs. 50/- per bulk litre.
Explanation.- The Beer manufactured by the pub brewery/microbrewery per day shall be considered as an average daily production for the purpose of calculating the excise duty for the month as per 100% production capacity of the unit per day or daily production, whichever is higher. The unit shall pay the excise duty in advance in lump sum on 90% of the approved production capacity of beer either monthly on the first working day of every month or annually on the first working day of the financial year. In case the licensee fails to pay the excise duty in advance, then the fine of an amount equivalent to 100% of excise duty shall be charged on monthly proportionate basis. For the purpose of maximum retail price to compute the excise duty, the beer served in pitcher, mugs etc., should be converted to 650 ml. It is mandatory to have bar and restaurant licence to obtain a pub brewery/microbrewery licence.		

(7)	Country liquor manufactured with rectified spirit/extra neutral alcohol as a base material and/or blended thereof,-	
(i)	Whose maximum retail price does not exceed Rs. 110/- per 750ml.	Rs. 30/- per bulk litre.
(ii)	Whose maximum retail price exceeds Rs. 110/- but does not exceed Rs. 190/- per 750 ml.	Rs. 35/- per bulk litre.
(iii)	Whose maximum retail price exceeds Rs.190/- but does not exceed Rs. 260/- per 750 ml.	Rs. 40/- per bulk litre.
(iv)	Whose maximum retail price exceeds Rs. 260/- but does not exceed Rs. 360/- per 750 ml.	Rs. 45/- per bulk litre.
(v)	Whose maximum retail price exceeds Rs. 360/- but does not exceed Rs. 500/- per 750 ml.	Rs. 50/- per bulk litre.
(vi)	Whose maximum retail price exceeds Rs. 500/- per 750 ml.	Rs. 55/- per bulk litre.

(8)	Country liquor manufactured out of toddy, pineapples etc.without using alcoholic additives for fermentation and/or blended thereof	Re. 1/- per bulk litre.
(9)	Cashew liquor	Re. 3/- per bulk litre.
(10)	Duty on Excise in form of Health Surcharge in addition to the rates of Excise Duty stipulated in item (1) to (09) above	2 percent on Excise Duty and licence fees levied and collected.

PART - B

Amount of countervailing duty on excisable article imported in the State of Goa.

The amount by which the excise duty paid on an excisable article at the place (outside the State of Goa) of its manufacture falls short of the excise duty that would had been leviable on the same quantity of the imported excisable article under Part-A above on the date of its import, had it been manufactured in this State of Goa.

PART - C

Tree Tax per tree

1. Coconut tree … … … … Rs. 10/- per year.
2. Cajuri or date tree … … … … Rs. 3/- per month.

PART – D

Rates of fees on licences per year/annum.

I – MANUFACTURE:

(1)	Distillery unit manufacturing Indian Made Foreign Liquor other than beer, wine, or milk punch which are categorized as a micro enterprise or small enterprise under the Micro, Small and Medium Enterprises Development Act, 2006 (Central Act 27 of 2006) and those which were registered as Small Scale Industry/tiny category under the erstwhile system of Small Scale Industry Registration	Rs. 2,00,000/- .
(2)	Distillery unit manufacturing Indian made foreign liquor other than beer or milk punch other than those covered in item (1) above	Rs. 4,00,000/-.
(3)	Brewery units manufacturing Beer,-	

(i)	upto 2 lakhs cases	Rs. 4,00,000/-.
(ii)	above 2 lakhs cases but upto 4 lakhs cases	Rs. 8,00,000/-.
(iii)	above 4 lakhs cases but upto 10 lakhs cases	Rs. 12,00,000/-.
(iv)	above 10 lakhs cases but upto 30 lakhs cases	Rs. 15,00,000/-.
(v)	above 30 lakhs cases	Rs. 20,00,000/-.
	Note: For the purpose of calculation of licence fee, one case of beer shall be considered as equivalent to 7.8 bulk litre	
(4)	Beer manufactured by the pub brewery/ /microbrewery for consumption in the premises itself upto 2 lakhs bulk litres	Rs. 1,00,000/-.
(5)	Beer manufactured by the pub brewery/ /microbrewery for consumption in the licensed premises itself above 2 lakhs bulk litres upto 17 lakhs bulk litres	Rs. 2,00,000/-.
(6)	Beer manufactured by the pub brewery/ /microbrewery and sold outside the licensed premises in bottles/kegs. upto 17 lakhs bulk litres	Rs. 2,50,000/-.
(7)	Beer manufactured by the pub brewery/ /microbrewery and sold outside the licensed premises in bottles/kegs, above 17 lakhs bulk litres	Rs. 10,00,000/-.
Explanation.-"Pub brewery/microbrewery‖ means brewery that produces beer in the licensed premises and having a bar and restaurant licence. The beer so manufactured may be sold for consumption in the licensed premises itself or sold outside the licensed premises in bottles/kegs.		
(8)	Wineries manufacturing wine or milk punch,-	
	(i) with the use of rectified spirit/extra neutral alcohol for fortification	Rs. 1,00,000/-.
	(ii) without use of rectified spirit/extra neutral for fortification and manufacturing by process of natural fermentation only.	Rs. 5,000/-.
Explanation:- Wineries which manufacture wines only by a process of fermentation of fruits and without using rectified spirit for fortification shall manufacture such wine in a separate and distinct premises. In case wineries undertake the process of manufacture of wines with or without use of rectified spirit in the same licensed premises, then the rate of fees specified in item (i) above shall be applicable.		
(9)	For manufacture of rectified spirit/extra neutral alcohol or absolute alcohol or both	Rs. 5,00,000/-.
(10)	For manufacture of malt spirit or grape spirit or grain spirit "or cane spirit"	Rs. 2,00,000/-.
(11)	For manufacture of high bouquet	Rs. 3,00,000/-.
	spirit/additives	
(12)	Additional licence for import of concentrated	Rs. 1,00,000/-.

	alcoholic beverages/scotch for manufacture of high bouquet spirits/ additives, for the purpose of sale to other manufacturers in the State of Goa or within India	
(13)	For manufacturing country liquor,-	
(i)	with rectified spirit/extra neutral alcohol as a base material	Rs. 1,00,000/- .
(ii)	without use of rectified spirit/extra neutral alcohol as a base material,-	
	(a) by still with capacity not exceeding150 bulk litre	Rs. 200/- per still.
	(b) in any other case	Rs. 10,000/-.
(14)	For blending of country liquor	Rs. 50,000/- .
(15)	For manufacturing denatured spirituous preparations by using denatured spirit only	Rs. 20,000/-.
(16)	For manufacture and possession of products like liqueur chocolates, liqueur creams and similar products by cottage industry/household industry	Rs. 5,000/-.
(17)	For bottling of denatured spirit or denatured spirituous preparations or rectified spirit or neutral spirit or extra neutral alcohol or absolute alcohol or malt spirit or grape spirit or high bouquet spirit, etc.	Rs. 0.25 per bottle subject to a minimum of Rs. 1,000/- per annum.
(18)	For bottling of country liquor and blended country liquor	Rs. 3/- per case of capacity not exceeding 9 bulk litres or proportionately for bigger packing subject to a minimum of Rs. 5,000/- per annum.
(19)	For bottling of beer	Rs. 0.40 per bottle subject to a minimum of Rs. 80,000/- per month.
(20)	For bottling of wines and milk punch without using rectified spirit/extra neutral alcohol for fortification and manufactured by a process of natural fermentation of fruits only.	Rs. 3/- per case of capacity not exceeding 9 bulk litres or in proportionate for bigger packing subject to a minimum of Rs.

		1,000/- per annum.
(21)	For bottling of wines and milk punch manufactured by using rectified spirit/extra neutral alcohol for fortification/preservation	Rs. 3.00 per case of capacity not exceeding 9 bulk litres or in proportionate for bigger packing subject to a minimum of Rs. 3,000/- per month.
(22)	For bottling of Indian made foreign liquor other than beer, wines, milk punch or foreign liquor	Rs. 5/- per case of capacity not exceeding 9 bulk litre or in proportionately for bigger packing subject to a minimum of Rs. 6,000/- per month.
(23)	For bottling of foreign liquor other than Indian Made Foreign Liquor, beer, milk punch and wines.	Rs. 0.60 per bottle subject to a minimum of Rs. 3,000/- per month.
(24)	For bottling of products like liqueur creams and similar such products by cottage industry/household industry	Rs. 2/- per case of capacity not exceeding 9 bulk litre or in proportionate for any bigger or smaller packing subject to a minimum of Rs. 1,000/- per annum

Explanation-I:- For the purpose of item (17) to (24), "bottle" means a bottle of any volume not exceeding 1 litre. In case of transfer of any excisable article from receptacle into tankers/tanks carrying bulk quantity, one bulk litre shall be unit of measure for the purpose of levying bottling fees.
Explanation-II:- " Denatured spirituous preparations" means preparation made out of denatured spirit, such as, French polish, thinner, varnish, dyes and colours.
Explanation-III:- Where, the licensee is liable to pay minimum fee per month specified in items (19), (22) and (23) in advance on the first working day of every month such amounts towards advance fee so paid by the licensee shall be adjusted against the fees payable for bottling of respective excisable articles during that respective month. In case the licensee fails to bottle excisable articles equivalent to the specified bottling fees deposited, the balance amount fees deposited shall not be refunded or adjusted.
Explanation-IV:- Any manufacturing unit having a licence for manufacture of Indian made foreign liquor, wine or beer in the State of Goa and having a tie-up/leave and licence Agreement/ bottling for other manufacturers/concession/manufactured under trade mark licence or is in possession of an assigned licence to own the brand anywhere in India or outside India, it shall pay an additional licence fee, equivalent to the licence fee of that unit of Indian made foreign liquor and wine, and 50% of the licence fee of that unit of beer.
Note 1: A rebate of 5% on total fees for renewal of licence shall be given to the licence holder if he makes an advance payment of fees for the financial years with effect from 2021-2022 till 2023-2024, before 31st March, 2021; and a rebate of 10% on total fees for renewal of licence shall be given to the licence holder if he makes an advance payment of fees for the financial years with effect from 2021-2022 till 2025-2026, on or before 31st March, 2021. Any enhancement or decrease in the fees during the period of validity of licence shall not be applicable to a licence renewed on payment of such advance fees.
Note 2: Fees mentioned herein above for items (1) to (16) shall be upto financial year 2022-2023. Thereafter, there shall be an increase in fees as specified against said items at the rate of 5 percent.

(Added in Sr. No. 10 of PART-D, in sub part "I-MANUFACTURE" vide Notification No. 1/9/2021-Fin(R&C)/2105 dated 18-11-2021 published in OG Series I No 34 (Ext.) dated 22/11/2021

(II) - SALE:		
(1)	for wholesale of Indian made foreign liquor,-	
(i)	Whose annual turnover does not exceed Rs. 25 crores	Rs 75,000/-
(ii)	Whose annual turnover exceeds Rs. 25 crores but does not exceed Rs. 50 crores	Rs. 1,00,000/-
(iii)	Whose annual turnover exceeds Rs. 50 crores	Rs. 2,00,000/-
(2)	For wholesale of country liquor by using carboys/colsos/jars	Rs. 5,000/-

(3)	For wholesale of country liquor not covered by item (2) above and whose turnover does not exceed Rs. 50.00 lakhs	Rs. 20,000/-
(4)	For wholesale of country liquor not covered under item (2) above and whose annual turnover exceeds Rs. 50.00 lakhs	Rs. 25,000/-
(5)	For wholesale of foreign liquor imported from outside India	Rs. 55, 000/-
(6)	For retail sale of foreign liquor for consumption in the premises,-	
(i)	Hotel with 3 Star or above category issued by Ministry of Tourism, Government of India, and/or having 'A' category issued by Tourism Department, Government of Goa	Rs. 3,50,000/- (No fees shall be charged for sale at additional points duly intimated to the excise authorities and approved, where such points are operated in the premises geographically contiguous with the property on which the principal licence exists.)
(ii)	Hotel with 2, 3 or 4 star category issued by Ministry of Tourism, Government of India and/or having 'B' category issued by Tourism Department, Government of Goa	Rs. 75,000/- (No fees shall be charged for sale at additional intimated to the Excise Authorities and approved, where such points are operated in the premises geographically contiguous with the property on which the principal licence exists).
(iii)	Additional fee for hotels having casino licence issued by the Government of Goa irrespective of any category	Rs. 1,50,000/-.
(iv)	Hotel with 'C' category issued by Tourism Department, Government of Goa and having a swimming pool	Rs. 40, 000/-.
(v)	Hotel with 'C' category issued by Tourism Department, Government of Goa but not having a swimming pool	Rs. 20,000/-.

(vi)	Bar/Bar-cum-restaurant situated on Airport	Rs. 3,50,000/-.
(vii)	Other shops (Bar & Restaurant),-	
(a)	located within the limits of "A" class municipality/the Corporation of the City of Panaji/coastal village	Rs. 6,000/-.
(b)	located within the limits of "B" /"C" class municipality	Rs. 4,500/-.
(c)	located in village other than coastal village	Rs. 3000/-.
(7)	(i) For retail sale of foreign liquor in packed bottles on Airport. (ii) For retail sale of foreign liquor in packed bottles other than on Airport.	Rs. 2,00,000/-. Rs. 8,000/-.
(8)	For retail sale of Indian made foreign liquor and country liquor for consumption in the premises,-	
(i)	Hotel having 'A' category issued by the Tourism Department, Government of Goa, and having 5 Star or above category issued by the Ministry of Tourism, Government of India	Rs. 3,75,000/-.
(ii)	Hotel having 'A' category, issued by the Tourism Department, Government of Goa, and having 4 Star or below category, issued by the Ministry of Tourism, Government of India	Rs. 2,00,000/-.
(iii)	Hotel having 'A' category, issued by the Tourism Department, Government of Goa, and without any star category issued by the Ministry of Tourism, Government of India	Rs. 1,75,000/-.
(iv)	Hotel having 'B' category issued by the Tourism Department, Government of Goa, and having any star category issued by the Ministry of Tourism, Government of India.	Rs. 1,00,000/-.
(v)	Hotel having 'B' category issued by the Tourism Department, Government of Goa, and without any star category issued by the Ministry of Tourism, Government of India	Rs. 75,000/-.
(vi)	Additional fees for hotel having casino licence issued by the Government of Goa, irrespective of any category	Rs. 1,50,000/-.
(vii)	Hotel with 'C' category issued by the Tourism Department, Government of Goa, and having a swimming pool	Rs. 60,000/-.
(viii)	Hotel with 'C' category issued by the Tourism Department, Government of Goa, but not having a swimming pool	Rs. 40,000/-.

(ix)	Bars/Bar-cum-restaurant to which air-Conditioning facility is not available/not provided and situated within the limits of 'A' class municipality/the Corporation of the City of Panaji/coastal village	Area upto 50 sq. mtrs. Rs. 15,000/- and thereafter Rs. 1,100/- for every additional 10 sq. mtrs.
(x)	Bar/Bar-cum-restaurant to which air-conditioning facility is not available/not provided and situated within the limits of 'B'/ 'C' class Municipality	Area upto 50 sq. mtrs. Rs. 9,000/- and thereafter Rs. 650/- for every additional 10 sq. mtrs.
(xi)	Bar/Bar-cum-restaurant to which air-conditioning facility is not available/not provided and situated in a village other than coastal village	Area upto 50 sq. mtrs. Rs. 6,000/- and thereafter Rs. 450/- for every additional 10 sq. mtrs.
(xii)	Bar/Bar-cum-restaurant to which air-conditioning facility is available/provided and situated within the limits of 'A' class municipality/the Corporation of the City of Panaji/coastal village	Area upto 50 sq. mtrs. Rs. 30,000/- and there after Rs. 2,200/- for every additional 10 sq. mtrs.
(xiii)	Bar/Bar-cum-restaurant to which air-conditioning facility is available/provided and situated in a town/ city of 'B'/ 'C' class Municipality other than coastal village	Area upto 50 sq. mtrs. Rs. 19,000/- and there after Rs. 1,400/- for every additional 10 sq. mtrs.
(xiv)	Bar/Bar-cum-restaurant to which air-conditioning facility is available/provided and situated in a village other than coastal villages	Area upto 50 sq. mtrs. Rs. 11,000/- and there after Rs. 800/- for every additional 10 sq. mtrs.
(xv)	Bar/Bar-cum-restaurant situated on Airport	Rs. 3,75,000/-.
	Explanation:- Area inclusive of main licence and all additional points. Area will be calculated on the basis of layout Plan submitted by the licencee and/or physical inspection by the Excise Inspector concerned. For calculation of fee, entire area of the bar and restaurant wherein food/liquor is served shall be considered except the area of Kitchen and washroom.	
(9)	For retail sale of Indian made foreign liquor and country liquor in packed bottles within the limits of:-	
(i)	'A' class Municipality/the Corporation of the City of Panaji/coastal village	Rs. 15,000/-.
(ii)	'B' /'C' class Municipalities	Rs. 9,000/-.
(iii)	Village other than coastal villages	Rs. 6,000/-.
(iv)	Supermarket premises situated in 'A' class municipality/the Corporation of the City of Panaji/coastal village	Area for display and storage of liquor upto 20 sq. mtrs.. Rs. 15,000/-. and thereafter Rs. 2,500/- for every additional 10 sq. mtrs.

(v)	Supermarket premises situated in 'B' /'C' class Municipalities	Area for display and storage of liquor upto 20 sq. mtrs. Rs. 9,000/-. and thereafter Rs 1,500/- for every additional 10 sq. mtrs.
(vi)	Supermarket premises situated in Village other than coastal villages	Area for display and storage of liquor upto 20 Sq. mtrs. Rs. 6,000/-and thereafter Rs. 500/- for every additional 10 sq mtrs.
(vii)	Airport	Rs.3,00,000/-.
	Explanation : Area will be calculated on the basis of layout Plan submitted by the licencee and/or physical inspection by the Excise Inspector concerned.	
(10)	For retail sale of country liquor:-	
(i)	'A' class Municipality/the Corporation of the City of Panaji/ /coastal village.	Rs. 4,000/-.
(ii)	'B' /'C' class Municipalities	Rs. 2,500/-.
(iii)	Village other than coastal villages	Rs. 2,000/-.
(11)	For retail sale of liquor i.e. Indian made foreign liquor, country liquor, and foreign liquor on luxury vessel/craft carrying passengers for entertainments,-	
(i)	if such vessel/craft having a licence for gambling or casinos,-	
(a)	vessel/craft having capacity less than 50 passengers to ply	Rs. 9,00,000/-.
(b)	vessel/craft having capacity of 50 passengers or above but upto 200 passengers to ply	Rs. 18,00,000/-.
(c)	vessel/craft having capacity of more than 200 passengers to ply	Rs. 35,50,000/-.
(ii)	Vessels/craft other than covered by item (i) above	Rs. 1,00,000/-.
	Explanation:- Vessel/craft shall be registered under the Inland Vessels Act, 1917 (Central Act 1 of 1917) or holding a licence issued under the Goa Ports Rules, 1983. The capacity of passengers to be considered as per certificate of registration of the vessel/craft.	
(12)	For wholesale sale of rectified spirit or absolute alcohol or both	Rs. 2,00,000/-.
(13)	For retail sale of rectified spirit or absolute alcohol or both.	Rs. 1,000/-.
(14)	For wholesale sale of denatured spirit	Rs. 5,000/-.
(15)	For retail sale of denatured spirit	Rs. 1,000/-.

(16)	For wholesale sale of denatured spirituous preparations	Rs. 1,000/-.
(17)	For retail sale of denatured spirituous preparations	Rs. 500/-.
(18)	For retail sale of liquor in packed bottles and for consumption, other than by category hotels, within the limits of coastal villages of Pernem, Quepem and Canacona Taluka and the coastal area within the limits of Canacona Municipal Council	Exempted from payment of licence fee to the extent of 25% of existing rates.

Explanation I:- Additional points of sale means sale at place other than approved by the licensing Authority and includes display of liquor/temporary counter/mini-bars. In any case, additional points duly authorized will not be allowed to be operated in the premises not geographically contiguous and not duly approved by the concerned Panchayat/Municipality/Corporation for the sale of liquor

Explanation II:- For the purpose of the item (6), (8) and (9) above:-

(a) 'A' class Municipalities means the Municipal Councils of Margao, Mormugao, Mapusa or any other municipal areas so declared by the Government from time to time.

(b) 'Town' means the municipal areas so declared by the Government in the State of Goa.

(c) 'Village' means a village so declared by the Government in the State of Goa.

(d) 'Coastal village' means the areas of the villages within one kilometer from the high tide line all along the coastal belt, for the purpose of identifying the locations of licensed premises exclusively for levying annual licence fee for sale of liquor.

Explanation III:- For the purpose of item (13) above, the licensing authority shall in no way be held responsible for the safety of the passengers on the vessel/craft on which sale of liquor takes place and the owner of such vessel/craft shall be responsible for the safety of the passengers thereon.

Note 1: A rebate of 5% on total fees for renewal of licence shall be given to the licence holder if he makes an advance payment of fees for the financial years with effect from 2021-2022 till 2023-2024, on or before 31st March, 2021; and a rebate of 10% on total fees for renewal of licence shall be given to the licence holder if he makes an advance payment of fees for the financial years with effect from 2021-2022 till 2025-2026, before 31st March, 2021. Any enhancement or decrease in the fees during the period of validity of licence shall not be applicable to a licence renewed on payment of such advance fees.

Note 2: Fees mentioned herein above for items (1) to (16) shall be upto financial year 2022-2023. Thereafter, there shall be an increase in fees as specified against said items at the rate of 5 percent.

“*Note 3*: 100 percent additional licence fees shall be charged to the licences issued in relaxation of sub-rule(4) of rule 90 of the Goa Excise Duty Rules, 1964 and also for renewal of such licences.”.

Inserted in Part D, “(II)-SALE in item (6) (vi and (vii), in item (8) (xv)and item (9) (vii), vide Notification No 1/2/2023-Fin(R&C) (B)/3745 dated 14/08/2023 published in OG Series I No. 19 (Ext. No. 3) dated 14-08-2023

Substituted in item (7) (i) and (ii) vide Notification No. 1/2/2023-Fin(R&C)(B)/ /3745 dated 14/08/2023 published in OG Series I No. 19 (Ext. No. 3) dated 14-08-2023

Inserted (Note 3) vide Notification No. 1/5/2023-Fin(R&C)/25766 dated 21-06-2024 published in OG Series I No. 12 (Ext. 2) dated 25-06-2024

<u>III -TRANSFER OR SHIFTING OF LICENCE:</u>

Sr. No.	Category	Fees for transfer or shifting of licence
(1)	Retail sale of Indian made foreign liquor and country liquor in sealed bottles/consumption in premises	Rs. 60,000/-.
(2)	Retail sale of Indian made foreign liquor and country liquor in hotel	Rs. 1,00,000/-.
(3)	Retail sale of foreign liquor in a hotel	Rs. 1,00,000/-.
(4)	Retail sale of foreign liquor other than in hotel	Rs. 50,000/-.
(5)	Retail sale of liquor on luxury vessels/craft carrying passengers for entertainment,-	
(i)	If such vessel/craft is having a licence for gambling or casino	Rs. 25,00,000/-.
(ii)	Vessel/craft other than cover by item (i) above	Rs. 1,00,000/-.
(6)	Retail sale of rectified spirit	Rs. 2,000/-.
(7)	Retail sale of denatured spirits	Rs. 2,000/-.
(8)	Retail sale of denatured spirituous preparation	Rs. 2,000/-.
(9)	Wholesale of liquor other than country liquor	Rs. 1,00,000/-.
(10)	Wholesale of country liquor	Rs. 1,00,000/-.
(11)	Wholesale sale of denatured spirit	Rs. 2,000/-.
(12)	Wholesale sale of rectified spirit	Rs. 2,000/-.
(13)	Wholesale sale of denatured spirituous preparations	Rs. 2,000/-.

(14)	Wineries undertaking natural fermentation for manufacturing of wine	Rs. 50,000/-.
(15)	Wineries manufacturing wine with use of rectified spirits/extraneutral alcohol for fortification	Rs. 50,000/-.
(16)	Distillery	Rs. 12,00,000/-.
(17)	Brewery	Rs. 12,00,000/-.
(18)	Bottling of country liquor	Rs. 30,000/-.
(19)	Blending of country liquor	Rs. 30,000/-.
Explanation:- The above transfer or shifting fee shall be applicable for transfer of a licence to a person other than the family member of the transferor: Provided that a fee equivalent to 10% of the processing fee shall be levied for transfer of licence to a family member, namely, spouse, father, mother, son, daughter, brother and sister or by way of inheritance or through any other mode without consideration.		

IV-IMPORT AND EXPORT:

(1)	For each permit/No objection certificate for import of beer,Indian made foreign liquor, foreign liquor and bottled wines	Application fee of Rs. 08/- per bulk litre shall be levied, of which fee of Rs. 10/- by way of court fee stamp to be affixed to the application and the balance amount payable into the Government treasury against challan/ receipt.
(2)	For each permit/No objection certificate for import of bottled wines in the State of Goa, from the rest of India	Application fee of Rs. 12/- per bulk litre shall be levied, of which fee of Rs. 10/- by way of court fee stamp to be affixed to the application and the balance amount payable into the Government treasury against challan/ receipt.

(3)	For each permit/No objection certificate for import of wine with natural fermentation, wine using rectified spirit or extra neutral alcohol, rectified spirit, extra neutral alcohol, high bouquet spirit, denatured spirit, concentrates, grain spirit, malt spirit,etc.	Application fee of Rs. 1,510/- shall be levied. Fee so paid shall neither be adjustable nor be refundable in the event of cancellation of permit/No objection certificate.
(4)	For each permit/No objection certificate for export of excisable article outside the State of Goa	Application fee of Rs. 1,510/- shall be levied. Fee so paid shall neither be adjustable nor be refundable in the event of cancellation of permit/No objection certificate.
(5)	For revalidation, extension of each permit/No Objection Certificate for import/export of excisable article before the expiry of the said permit/ No Objection Certificate	Application fee of Rs. 1,510/- shall be levied. Fee so paid shall neither be adjustable nor be refundable in the event of cancellation of permit/No objection certificate.
(6)	For extension of each permit/No Objection Certificate for import/export of excisable articles after the expiry of the said permit/ /No Objection Certificate	Application fee of Rs. 3,010/- shall be levied. Fee so paid shall neither be adjustable nor be refundable in the event of cancellation of permit/No objection certificate.
(7)	For cancellation of import permit/export permit/No Objection Certificate	Application fee of Rs. 5,010/- shall be levied. Cancellation of permit/No Objection Certificate shall not be allowed more than twice a year without prior approval of the Government.

(8)	For amendment or any alterations of any entries in the permit/No Objection Certificate	Application fee of Rs. 1,000/- shall be levied. Fee so paid shall neither be adjustable nor be refundable in the event of cancellation of permit/No objection certificate.
(9)	Fee for Import of foreign liquor or Indian made foreign liquor in the State of Goa from outside India or import from the rest of India or transportation from the Custom Station in the State of Goa and its sale in the State of Goa for brands whose strength is below 80 U.P.,-	
(i)	Whose maximum retail price does not exceed Rs. 150/- per 750 ml.	Rs. 40/- per bulk litre
(ii)	Whose maximum retail price exceeds Rs. 150/- but does not exceed Rs. 220/- per 750 ml.	Rs. 80/- per bulk litre
(iii)	Whose maximum retail price exceeds Rs. 220/- but does not exceed Rs. 280/- per 750 ml.	Rs. 130/- per bulk litre
(iv)	Whose maximum retail price exceeds Rs. 280/- but does not exceed Rs. 430/- per 750 ml.	Rs. 150/- per bulk litre
(v)	Whose maximum retail price exceeds Rs. 430/- but does not exceed Rs. 565/- per 750 ml.	Rs. 160/- per bulk litre
(vi)	Whose maximum retail price exceeds Rs. 565/- but does not exceed Rs. 715/- per 750 ml.	Rs. 175/- per bulk litre
(vii)	Whose maximum retail price exceeds Rs. 715/- but does not exceed Rs. 900/- per 750 ml.	Rs. 280/- per bulk litre
(viii)	Whose maximum retail price exceeds Rs. 900/- but does not exceed Rs. 1320/- per 750 ml.	Rs. 330/- per bulk litre
(ix)	Whose maximum retail price exceeds Rs. 1320/- but does not exceed Rs. 1610/- per 750 ml.	Rs. 360/- per bulk litre
(x)	Whose maximum retail price exceeds Rs. 1610/- but does not exceed Rs. 2120/- per 750 ml.	Rs. 410/- per bulk litre
(xi)	Whose maximum retail price exceeds Rs. 2120/- but does not exceed Rs. 3050/- per 750 ml.	Rs.580/- per bulk litre
(xii)	Whose maximum retail price exceeds Rs. 3050/- but does not exceed Rs. 3520/- per 750 ml.	Rs. 620/- per bulk litre
(xiii)	Whose maximum retail price exceeds Rs. 3520/- but does not exceed Rs. 4050/- per 750 ml.	Rs. 700/- per bulk litre
(xiv)	Whose maximum retail price exceeds Rs. 4050/- but does not exceed Rs. 4850/- per 750 ml.	Rs. 850/- per bulk litre
(xv)	Whose maximum retail price exceeds Rs. 4850/- but does not exceed Rs. 6600/- per 750 ml.	Rs. 900/- per bulk litre
(xvi)	Whose maximum retail price exceeds Rs. 6600/- but does not exceed Rs. 9500/- per 750 ml.	Rs. 1000/- per bulk litre

(xvii)	Whose maximum retail price exceeds Rs.9500/- per 750 ml.	Rs. 1100/- per bulk litre
	Note: Additional excise duty of Rs. 400/- per bulk litre in addition to the excise duty stipulated in item (9) above shall be charged for Indian made foreign liquor other than milk punch, wines and beer imported in the State of Goa sold in the State of Goa for brands whose strength is above 43% v/v but below 60% v/v.	
(10)	Fee for import of foreign liquor or Indian made foreign liquor other than milk punch, wine with or without using rectified spirit/extra neutral alcohol and beer from outside India or imported from the rest of India or from the Custom Bonded Warehouse and sold in the State of Goa, whose strength is above 80 U.P.,-	
(i)	Whose alcoholic strength does not exceed 5% v/v and whose maximum retail price does not exceed Rs. 80/- per bottle of 275 ml.	Rs. 30/- per bulk litre.
(ii)	Whose alcoholic strength does not exceed 5% v/v and whose maximum retail price exceeds Rs. 80/- per bottle of 275 ml.	Rs. 40/- per bulk litre.
(iii)	Whose alcoholic strength exceeds 5% v/v and whose maximum retail price does not exceed Rs. 90/- per bottle of 275 ml.	Rs. 35/- per bulk litre.
(iv)	Whose alcoholic strength exceeds 5% v/v and whose maximum retail price exceeds Rs. 90/- per bottle of 275 ml.	Rs. 45/- per bulk litre.
(11)	Fee for Beer imported from outside India or transported from Custom Station or imported from the rest of India and sold in the State of Goa,-	
(i)	Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price does not exceed Rs. 97/- per bottle of 650 ml.	Rs. 42/- per bulk litre.
(ii)	Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price exceeds Rs. 97/- but does not exceed Rs. 130/- per bottle of 650 ml.	Rs. 47/- per bulk litre.
(iii)	Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price exceeds Rs. 130/- per bottle of 650 ml.	Rs. 50/- per bulk
(iv)	Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price does not exceed Rs. 115/- per bottle of 650 ml.	Rs. 55/- per bulk litre.
(v)	Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail	Rs. 57/- per bulk litre.

	price exceeds Rs. 115/- but does not exceed Rs.160/ per bottle of 650 ml.	
(vi)	Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price exceeds Rs. 160/- per bottle of 650 ml.	Rs. 60/- per bulk litre.
(12)	Fee for milk punch and wine imported from outside India or from Customs Bonded Warehouse or imported from the rest of India and sold in the State of Goa either using or not using the rectified spirit or extra neutral alcohol, for fortification or preservation or fermentation and manufactured by process of natural fermentation of fruits only,-	
(i)	Whose maximum retail price does not exceed Rs. 110/- per 750ml.	Rs. 8/- per bulk litre.
(ii)	Whose maximum retail price exceeds Rs. 110/- but does not exceed Rs.220/- per 750 ml.	Rs. 30/- per bulk litre.
(iii)	Whose maximum retail price exceeds Rs. 220/- but does not exceed Rs. 325/- per 750 ml.	Rs. 40/- per bulk litre.
(iv)	Whose maximum retail price exceeds Rs. 325/- but does not exceed Rs. 520/- per 750 ml.	Rs. 80/- per bulk litre.
(v)	Whose maximum retail price exceeds Rs. 520/- but does not exceed Rs. 800/- per 750 ml.	Rs. 160/- per bulk litre.
(vi)	Whose maximum retail price exceeds Rs. 800/- but does not exceed Rs. 1,150/- per 750 ml.	Rs. 175/- per bulk litre.
(vii)	Whose maximum retail price exceeds Rs. 1,150/- but does not exceed Rs.1,500/- per 750 ml.	Rs. 350/- per bulk litre.
(viii)	Whose maximum retail price exceeds Rs. 1,500/- but does not exceed Rs. 2,200/- per 750 ml.	Rs.380/- per bulk litre.
(ix)	Whose maximum retail price exceeds Rs. 2,200/- but does not exceed Rs. 5,100/- per 750 ml.	Rs.600/- per bulk litre.
(x)	Whose maximum retail price exceeds Rs. 5,100/- per 750 ml.	Rs.850/- per bulk litre.
(13)	Fee for concentrates of scotch, malt spirit or any other spirits used as additives for manufacture of Indian made foreign liquor/High Bouquet spirit, imported from outside India or from Custom Bonded Warehouse	Rs. 11/- per bulk litre.
(14)	Fee for alcohol other than for use in pharmaceutical units, imported from outside India or custom bonded warehouse	Rs. 5/- per bulk litre.

(15)	Fee for alcohol for use in Pharmaceutical units imported from outside India or Custom Bonded Warehouse	Rs. 5/- per bulk litre.
(16)	Fee for alcohol imported for manufacture of Tequila like Agave Spirit etc. imported from outside India or Custom Bonded Warehouse	Rs. 11/- per bulk litre.
(17)	Perfumed spirit/ perfumed alcohol concentrate for preparation of toilet preparation, imported from outside India or Custom Bonded Warehouse	Rs. 4/- per bulk litre.
(18)	Health surcharge on items (9) to (12) above	2% on actual fee.
(19)	Fee for import of excisable articles into the State of Goa from the rest of India,-	
(i)	Industrial alcohol/rectified spirit other than base material for manufacture of Indian Made Foreign Liquor/pharmaceutical units	Rs.5/- per bulk litre.
(ii)	Alcohol for use in pharmaceutical unit	Rs.5/- per bulk litre.
(iii)	spirit/perfume alcohol concentrate for toilet preparations	Rs. 4/- per bulk litre.
(20)	Fee for import of malt spirit or grape spirit or high bouquet spirit or additives and the like from the rest of India into the State of Goa	Rs. 6/- per bulk litre.
(21)	Fee for import of rectified spirit for the purpose of manufacturing of Extra neutral alcohol/Neutral spirit/silent spirit by re-distillation and export as well	Rs. 4/- per bulk litre.
(22)	Fee for alcohol imported for manufacture of Tequila like Agave Spirit etc.	Rs. 11/- per bulk litre.
(23)	Fee for export of Indian made foreign liquor/beer/high bouquet spirit/alcohol/malt spirit/grain spirit and Grape spirit, etc.,-	
(i)	Indian made foreign liquor whose strength is below 80 U.P.	Rs. 2/- per bulk litre.
(ii)	Indian made foreign liquor other than beer, wine, milk punch, whose strength is above 80 U.P.	Rs. 2/- per bulk litre.
(iii)	Beer	Rs.1/- per bulk litre.
(iv)	Wine	Rs. 1/- per bulk litre.
(v)	High bouquet spirit	Rs. 10/- per bulk litre.
(vi)	Alcohol	Rs. 0.50 per bulk litre.
(vii)	Malt Spirit	Rs. 10/- per bulk litre.
(viii)	Grape spirit	Rs. 10/- per bulk litre.
(ix)	Grain spirit	Rs. 10/- per bulk litre.
(x)	Concentrated Alcoholic Beverage/ Scotch	Rs. 10/- per bulk litre.

V. MISCELLANEOUS:

(1)	Fee for retail sale of liquor in packed bottles for keeping their shop open upto one hour after the prescribed time	A surcharge of 50% of the license fee.
(2)	Fee for retail sale of Indian made foreign liquor, country liquor and foreign liquor for consumption in the premises by keeping the licensed premises open for serving the clientele beyond 11.00 p.m. but upto 5.00 a.m.,-	
(i)	In case of hotels with 5 star category and above	Lumpsum surcharge of Rs. 5,00,000/- in addition to the annual licence fee for all the licences.
(ii)	In case of hotels with 2, 3 or 4 star and/or with 'A' category	Lumpsum surcharge of Rs. 3,00,000/- in addition to the annual licence fee for all the licences.
(iii)	In case of hotel with 'B' category	Lumpsum surcharge of Rs. 2,00,000/- in addition to the annual licence fee for all thelicences.
(iv)	In case of hotel with 'C' category issued by Tourism Department, Government of Goa, and having a swimming pool	A lumpsum surcharge of Rs. 1,00,000/- in addition to the licence fee for all the licences.
(v)	In case of hotel with 'C' category issued by Tourism Department, Government of Goa, but not having a swimming pool	A lumpsum surcharge of Rs. 50,000/- in addition to the licence fee for all the licences.
(3)	Fee for retail sale of Indian made foreign liquor and country liquor and foreign liquor, for consumption in the licensed premises situated in coastal villages or within limits of the Corporation of the City of Panaji or of the Municipalities of Mormugao/Margao/Ponda/Mapusa, keeping their licenced premises open for serving the clientele,-	
(i)	Beyond 11:00 p.m. but upto 1:00 a.m.	A surcharge of Rs.1,00,000/- in addition to the licence fee for all the licences.
(ii)	Beyond 1:00 a.m. but upto 4:00 a.m.	A surcharge of Rs.4,00,000/- in addition to the licence fee for all the licences.

(4)	Fee for retail sale of Indian made foreign liquor, country liquor and foreign liquor for consumption in the licenced premises other than covered in item (3) above, keeping the licenced premises open for serving their clientele beyond 11:00 p.m. but upto 1:00 a.m.	A surcharge of 100% licence fee in addition to the licence fee for all the licences.
(5)	Fee for sale of liquor keeping their licenced premises open on weekly closure day except on the days declared as "dry day"	A surcharge of 100% licence fee of Indian Made Foreign Liquor/and/or Country Liquor/and/or foreign liquor in addition to the licence fee for all the licences.

(6) Fee for an occasional licence for retail sale of liquor i.e. Indian made foreign liquor, country liquor and foreign liquor for consumption,—

Period		Present Licence fees for retail sale of liquor from 9.00 a.m. to 11.00 p.m.	Present additional fee for sale of liquor from 11.00 p.m. to 1.00 a.m.
(1)		(2)	(3)
(i)	For a period less than 2 days	Rs. 1,000/-	Rs. 2,000/-
(ii)	For a period exceeding 2 days but not exceeding 7 days	Rs. 4,000/-	Rs. 8,000/-
(iii)	For occasional licence for retail sale of liquor for consumption upto 11.00 p.m. for special occasion/event/event in club/open place/enclosed premises where entry fee is charged for the guests, the following licence fee shall be charged, namely:-		
	(a) Upto 100 guests (b)101 to 500 guests (c) 501 to 1,000 guests (d) 1,001 to 5,000 guests	Rs. 5000/- per day. Rs. 10,000/- per day. Rs. 50,000/-per day. Rs. 1,00,000/- per day.	
	(Note: The above licence fee shall cover only one point and for every additional point, 50% of licence fee will be charged).		
	(e) Above 5000 guests	Rs. 6,00,000/- per day.	
	(Note: The above licence fee shall cover upto 6 points and for every additional point, above six points, an additional fee of Rs. 1,00,000/- for additional point shall be charged).		

(iv)	For occasional licence for retail sale of liquor for consumption, by any licence holder, conducting special occasion/event within or around the licensed premises where entry fee is charged for guests, the following licence fee shall be charged, namely:—		
	(a) upto 100 guests	Rs. 5,000/- per day.	
	(b) 101 to 500 guests	Rs. 10,000/- per day.	
	(c) 501 to 1,000 guests	Rs. 50,000/- per day.	
	(d) 1,001 to 5,000/-	Rs. 1,00,000/- per day.	
	(Note 3: The above licence fee shall cover only one point and for every additional point, 50% of licence fee will be charged).		
	(e) Above 5,000/- guests.	Rs. 6,00,000/- per day.	
	(Note 4: The above licence fee shall cover upto 6 points and for every additional point, above 6 points, an additional fee of Rs. 1,00,000/- for every additional point shall be charged).		
(v)	For any licence, other than that covered under sub-items (*iii*) and (*iv*) above, for retail sale of liquor for consumption, within or around the licensed premises and where entry fee is charged for guests, the following licence fee shall be charged, namely:—		
	(a) Upto 50 guests per day	Rs. 2,50,000/- per annum.	
	(b) 51 to 100 guests per day	Rs. 5,00,000/- per annum.	
	(c) 101 to 500 guests per day	Rs. 7,50,000/- per annum.	
	(d) 501 to 1,000 guests per day	Rs. 10,00,000/- per annum.	
	(e) Above 1,000 guests per day	Rs. 50,00,000/- per annum.	
	Note : The above licence fee shall not cover such special occasion/event held on such day(s) as may be notified by the Commissioner of Excise. On such day(s) as notified by the Commissioner of Excise, the licensee shall have to obtain an occasional licence.		
(vi)	For retail sale of liquor i.e. Indian made foreign liquor, country liquor and foreign liquor for consumption:-		
	(a) For a period exceeding 7 days but not exceeding 30 days	Rs. 15,000/-	Rs. 15,000/-
	(b) For period exceeding 30 days but not exceeding 60 days	Rs. 30,000/-	Rs. 30,000/-
	(c) For a period exceeding 60 days but not exceeding 180 days	Rs. 50,000/-	Rs. 50,000/-
	(d) For seasonal licence for temporary structures/shacks in Government property	Rs. 20,000/-	Rs. 20,000/-

	(e) For seasonal licence for temporary structure in a private property	Rs. 25,000/-	Rs. 25,000/-
	Explanation: — "Seasonal licence" means the licence issued for sale of liquor during the period commencing from month October upto the month of May in a calender year.		
(vii)	For occasional licence for retail sale of liquor in connection with ball room dance for one night from 9.00 p.m. to 5.00 a.m.		Rs. 500/-.

(6) Fee for recording of label:

(i)	Fees per label per annum for recording of brand or label for Indian made foreign liquor/foreign liquor other than milk punch, wines with or without rectified spirit and Beer manufactured in the State of Goa/imported from the rest of India/imported from outside India, and sold in the State of Goa for brands whose,-	
a	Maximum retail price does not exceed Rs. 525/- per bottle of 750 ml.	Rs. 20,000/-
b	Maximum retail price exceeds Rs. 525/- but does not exceed Rs. 1,000/- per bottle of 750 ml.	Rs. 30,000/-
c	Maximum retail price exceeds Rs. 1,000/- but does not exceed Rs. 2,000/- per bottle of 750 ml.	Rs. 40,000/-
d	Maximum retail price exceeds Rs. 2,000/-	Rs. 50,000/-
(ii)	Fee per label per annum for recording of brand or label of wines without rectified spirits/extra neutral alcohol for fortification and manufactured by process of natural fermentation of fruits only,in the State of Goa/imported from the rest of India/imported from outside India or Custom Station,-	
(a)	Whose maximum retail price does not exceed Rs.100/- per bottle of 750 ml.	Rs. 4,000/- per label per annum.
(b)	Whose maximum retail price exceeds Rs. 100/- but does not exceed Rs. 500/- per bottle of 750 ml.	Rs. 12,000/- per label per annum.
(c)	Whose maximum retail price exceeds Rs. 500/- per bottle of 750ml.	Rs. 20,000/- per label per annum.
(iii)	Fee per label per annum for recording of brand or label of wine with rectified spirit/extra neutral alcohol for fortification/preservation, manufactured in the State of Goa/imported from the rest of India/outside India or from a Custom Station,-	
a	Whose maximum retail price does not exceed Rs. 100/- per bottle of 750 ml.	Rs. 14,000/- per label per annum.
b	Whose maximum retail price exceeds Rs. 100/- but does not exceed Rs. 500/- per bottle of 750 ml.	Rs. 16,000/- per label per annum.
c	Whose maximum retail price exceeds Rs. 500/- per bottle of 750ml.	Rs. 20,000/- per label per annum.

(iv)	Fee per label per annum for recording and renewal of label or brand of Beer manufactured in the State of Goa/imported from the rest of India/imported from outside India	Rs. 22,000/- per label per annum.
(v)	Fee for recording and renewal of label of Beer or brand of beer manufactured by the pub brewery/microbrewery for consumption in the premises itself, if bottled	Rs. 6,000/- per label per annum.
(vi)	Fee for recording and renewal of label of Beer or brand of beer manufactured by the pub brewery/microbrewery and sold outside the premises in bottles/kegs	Rs. 12,000/- per label per annum.
(vii)	Fee per label per annum for recording of label or brand of blended country liquor using rectified spirit	Rs. 15,000/- per label per annum.
(viii)	Fee per label per annum for recording and renewal of label or brand of country liquor and blended country liquor other than covered under sub-item (vii) above,-	
(a)	Whose maximum retail does not exceed Rs. 200/-	Rs. 3,000/- per label per annum.
(b)	Whose maximum retail price exceeds Rs. 200/-	Rs. 5,000/- per label per annum.
	Explanation.— Any manufacturing unit having a licence for manufacture of Indian made foreign liquor, wine or beer in the State of Goa and having a tie-up/leave and licence Agreement/bottling for other manufacturers/concession/manufactured under trade mark licence or is in possession of an assigned licence to own the brand anywhere in India or outside India, shall pay an additional fee of Rs. 5000/- for recording of label and a renewal fee of Rs. 2500/- for each label, irrespective of the maximum retail price	
(ix)	For recording of label of brand like liqueur creams and similar products by cottage industry/household industry.	Rs. 4,000/- per label per annum.
(x)	For take on record of labels of any brand recorded in the current financial year, for change in destination, change in maximum retail price, changes in sizes of label and transfer of label.	Rs. 5,000/- per label.
(8)	Processing fee,-	
(i)	For processing of the application for issuing a licence for retail sale of Indian made foreign liquor/country liquor for consumption/packed bottles	Rs. 60,000/-
(ii)	For processing the application for issuing a licence for wholesale of any type of liquor	Rs. 1,00,000/-
(iii)	For processing of the application for issuing a licence for retailsale of foreign liquor for consumption on the licensed premises/in packed bottles	Rs. 60,000/-

(iv)	For processing of the application for grant of an additional licence for retail sale of foreign liquor for consumption in the licensed premises/packed bottles to the licensee already holding licence for retail sale of Indian made foreign liquor and country liquor for consumption in licensed premises/packed bottles	Rs. 6,000/-
(v)	For processing of the application for change of licence to manufacture of wine from rectified spirit/extra neutral alcohol to natural fermentation and vice versa	Rs. 50,000/-
(vi)	For processing of the application for grant of licence for retail sale of liquor i.e. Indian made foreign liquor, country liquor and foreign liquor on vessels/crafts used for the purpose of gambling/having licence for casino	Rs. 25,00,000/-
(vii)	For processing of the application for issuing the licence for wholesale/retailsale of ENA/Rectified Spirits/Denatured Spirits/Denatured spirituous preparation	Rs. 1,00,000/-
(viii)	For processing of the application for issuing a licence for possession of rectified spirit/extra neutral alcohol by industrial unit	Rs. 30,000/-
(ix)	For processing of the application for issuing a licence for bottling of country liquor	Rs. 30,000/-
(x)	For processing of the application for issuing a licence for blending of country liquor	Rs. 30,000/-
(xi)	Fees for processing of the application for grant of additional licence for manufacture of wine with spirit to the licencee already holding licence for manufacture of IMFL	Rs. 2,00,000/-
(xii)	Fees for processing of applications for Possession licence for serving liquor for weddings in hall/community centre/ banquet halls/etc.	Rs. 2000/-
(xiii)	Fees for processing of applications for possession licence for serving liquor for family gatherings other than weddings in hall/ /community centre/banquet halls/etc.	Rs. 1000/-
Explanation:- In case where the application referred to in (i), (ii), (iii) and (iv) above are rejected by the Commissioner, the applicant shall be entitled for refund in excess of Rs. 5,000/- only.		

(9)	Licence fee for possession and storage of excisable articles,-	
(i)	in Bonded warehouse	Rs. 15,000/- per annum.
(ii)	other than in Bonded Warehouse	Rs. 7,500/- per annum.

<table>
<tr><td>(iii)</td><td>Licence fee for possession of denatured spirit/rectified spirit/extra neutral alcohol/absolute alcohol/any other spirit, for industrial use, other than liquor manufacturing units,—</td><td></td></tr>
<tr><td></td><td>(a) Upto 49,999 bulk litres</td><td>Rs. 40,000/- per annum.</td></tr>
<tr><td></td><td>(b) 50,000 bulk litres upto 1,00,000 bulk litres</td><td>Rs. 60,000/- per annum.</td></tr>
<tr><td></td><td>(c) above 1,00,000 bulk litres upto 2,00,000 bulk litres</td><td>Rs. 1,00,000/- per annum</td></tr>
<tr><td></td><td>(d) above 2,00,000 bulk litres upto 4,00,000 bulk litres</td><td>Rs. 3,00,000/- per annum</td></tr>
<tr><td></td><td>(e) above 4,00,000 bulk litres</td><td>Rs. 5,00,000/- per annum</td></tr>
<tr><td colspan="3">Note1: The fee specified at sub items (i) to (iii) above are also applicable for renewal of permits/licences, as the case may be.
Note 2: For renewal of licences under items (i) and (ii) above, a rebate of 5% on total fees shall be given to the licence holder if he makes an advance payment of fees for the financial years with effect from 2021-2022 till 2023-2024, on or before 31st March, 2021; and a rebate of 10% on total fees for renewal of licence shall be given to the licence holder if he makes an advance payment of fees for the financial years with effect from 2021-2022 till 2025-2026, on or before 31st March, 2021. Any enhancement or decrease in the fees during the period of validity of licence shall not be applicable to a licence renewed on payment of such advance fees.</td></tr>
<tr><td>(iv)</td><td>Licence fee for possession of liquor more than the prescribed limit for personal consumption upto 100 bottles of 750 ml./1000 ml.</td><td>Rs. 2,000/- per annum.</td></tr>
<tr><td>(v)</td><td>Licence fee for possession of liquor for institutional purpose upto 200 bottles of 750 ml./1000.ml.</td><td>Rs. 3,000/- per annum.</td></tr>
<tr><td>(10)</td><td>Fee for transfer or sale of alcohol/spirit/grain spirit/malt spirit and any other spirit for the purpose of manufacture of Indian made foreign liquor/country liquor/high bouquet spirit/malt spirit/grape spirit/concentrate scotch and any other spirit within the State of Goa</td><td>Rs. 5/- per bulk litre.</td></tr>
<tr><td>(11)</td><td>Fee for transfer or sale of high bouquet spirit/concentrated scotch for the manufacture of Indian made foreign liquor/country liquor within the State</td><td>Rs. 4/- per bulk litre.</td></tr>
<tr><td>(12)</td><td>Fee for transfer or sale of alcohol to any pharmaceutical unit within the State of Goa from any other unit</td><td>Rs. 3/- per bulk litre.</td></tr>
</table>

Explanation.— For the purpose of computation of maximum retail price (MRP)/ Volume:-

(i) in case of Indian Made Foreign Liquor/Foreign Liquor, whose strength is below 80 U.P., Wine and Country Liquor, the excise duty, fee and Label recording fee in standard manner of 60 ml., 90 ml., 180 ml., 375 ml. and above 750 ml. shall be equated to 750 ml.;

(ii) in case of Indian Made Foreign Liquor/Foreign Liquor whose strength is above 80 U.P., 200 ml., 250 ml. and above 275 ml. shall be equated to 275 ml.;

(iii) in case of Beer, 325 ml., 330 ml., 500 ml; and above 650 ml. shall be equated to 650 ml.

The maximum retail price for each volume (pack size) in any of the categories of Indian Made Foreign Liquor, Foreign Liquor, Wine and Beer, to be determined for individual volume (pack size).

Note 1: Every label affixed on the bottle/pouch and external container shall display the maximum retail price. Every distillery/brewery/winery/country liquor manufacturer/and importer of liquor from within India and outside India shall, declare the maximum retail price of label in force to the Excise Department and affix the same on the product failing which the label shall be deemed to be cancelled.

Note 2: Any revision in the maximum retail price slab during the financial year in which the same has been duly recorded, the label will have to be recorded afresh by paying the difference fee. No refund of the fee will be made in case of downward revision in the maximum retail price slab.

Note 3: All types of Indian made foreign liquor, wines manufactured or imported for supply to the Canteen Stores Department, shall clearly mention the word ―for Canteen Stores Department only in the label affixed on the bottle/container/ /packing.

Note 4: In addition to the maximum retail price, the manufacturers shall record the value of the refundable bottle deposit prominently and legibly, on the label.

Note: Library cess at the rate of Rs. 1.50 per bulk litre, in the form of a surcharge on the excise duty, other duties and on fees payable on Indian made foreign liquor, foreign liquor, beer and wine, manufactured in the State of Goa, or imported from the rest of India into the State of Goa, or imported from outside India or transported from the custom station into the State of Goa and exported outside the State of Goa and/or India.

This Notification shall come into force on the 15th day of its publication in the official Gazette Notification No. 1/4/2023-Fin(R&C)/3784 dated 27-10-2023 (Published in Official Gazette of Series I No. 30 (Ext. 2) dated 27-10-2023).

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